

THE
TREASURY MANUAL
of the
United Provinces of Agra and Oudh

Being a compilation of the
circular and general letters
in force

FIRST EDITION (REVISED).



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PREFACE.

The revised edition of the Treasury Manual is primarily a reproduction of the first edition, including such alternations as have since been made through lists of corrections. The old orders have been scrutinized and modified according to the changes brought about in the rules and procedure by the New Constitution under G. I. Act, 1935. Old orders which have become obsolete have been removed and new orders based on Circular or General letters have been introduced.

The main book has been divided into two parts. The first part has bearings on the matters dealt with in Volume I of the Civil Account Code or Part I of the Financial Handbook of the Local Government, Volume V, and the second part on those dealt with in Volume II of the Civil Account Code or Part II of the Financial Handbook, Volume V. Chapters on various subjects have been so re-arranged as to correspond with the arrangements followed in the Civil Account Code or the Financial Handbook, Volume V.

The only important change made is that the Appendix G has been deleted. This will appear as Appendix XX of the F. H. B., Vol. V, Part II.

Any errors, inaccuracies or omissions that may be noticed and any proposal for further modification may be communicated to the Accountant General, United Provinces.

ALLAHABAD :

S. P. VARMA,

15th June 1939.

Accountant-General.

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TREASURY MANUAL.

UNITED PROVINCES.

PART I.

Instructions to officers generally in dealing with treasuries.

Chapter 1.—General principles.

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No. 1.—Payment into treasury.

[ART. 1, C.A.C. AND PARA. 19,

F.H.B., VOL. V.]

1. School and College fees.—Salary bills of principals of Government Colleges and of Head Masters of schools are not paid unless accompanied by a certificate that all fees, fines and other miscellaneous receipts for the month have been paid into the treasury—(G. L. No. 64 of 1871-72.)

NOTE.—The above certificate is not required in the case of Normal Schools (Boys), and Model Girls' Schools in districts, as no fees are levied in them.

[Vide D. A. G.'s Order, dated the 19th December, 1910, on a note put up by T. M. on Director of Public Instruction No. F.-3291/X.—139, dated the 2nd December, 1910, Dy No. 34102, T. M. 5580, and Director of Public Instruction No. AC/15-X—III-60, dated 11th February, 1926, Dy No. 61020, T. M. 2076.]

2. Government Press and Book Depot Receipts.—All Government Press receipts should, in accordance with the general rule, be paid into the treasury accompanied by a memorandum (chalan) in duplicate. Monthly covering list [Form 246 (old) or 244 (new)] should be sent to the Accounts Office (even when it is blank) in a separate cover and not in the same bundle with the monthly treasury accounts for check and transmission to the Superintendent, Government Press. Care should be taken to show full particulars of all receipts in the list.—(No. 15 of 1898.)

[Circular letter No. T. M. 8, dated May 21, 1925.]
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The following instructions should be carefully observed in the preparation of the covering list :—

Form 246 (old) or 244 (new) (Government Press) should include—

Indian Law Reports, Acts and other books, sale of Government Gazettes, service-books village maps, cattle registers, Board of Revenue Forms, High Court Forms, miscellaneous forms and registers printed at the Government Press.

Sale proceeds of "Patwari and Kanungo Rules" and of "Survey maps" should be shown, respectively, under "VII—Land Revenue"—"Patwari Miscellaneous Receipts" and "Sale of Survey-General's maps" —(Nos. 3 and 33 of 1898.)

3. *Omitted.*

4. *Omitted.*

5. Receipt on account of Stationery and Rubber Stamps supplied to State Railways.—Under orders of the Auditor-General, the chitans for money paid into the treasury on account of the price of Stationery and Rubber Stamps supplied by the Stationery Office, Calcutta, to State Railways, must in future contain the following particulars, which are to be noted from the chitans in the remarks column of Schedule of Central Revenue heads of the monthly cash account against the credits to the head "cost of stationery supplied from Stationery Office to State Railways" under "XLV.—Stationery and Printing, Central":—

Designation of officer.	Number and date of bills (or invoice) of the Stationery Office.	Amount paid.

No. 2.—Departmental cash chests.

[ART. 4, C.A.C., VOL. I, AND PARA. 36,
F.H.B., VOL. V.]

All departmental cash chests, deposited for safe custody in a Government treasury, within the terms of note 1 of Article 4, C.A.C. and para. 36, F.H.B., Vol. V, must be kept in the strong-room, but, to obviate the inconvenience caused both to the treasury and departmental officers by their having to be in attendance every time the cash chest is resorted to, the following arrangements can be made :—

- (1) A departmental officer should have access to the chest in the strong-room only once a day at a fixed hour, to be settled by the Treasury Officer in communication with him.
- (2) If an officer's cash chest is subject to frequent resort, he may keep a subsidiary box, with sufficient amount for current requirements, in the treasurer's room *at his own risk*.
- (3) In other cases there is no objection whatever to departmental officers keeping their chests in the treasurer's room, but they must understand that the boxes are kept there at their own risk.

- (4) The Nazirs of civil courts which have no police guards should have access to the cash chest in the treasury strong-room twice a day at fixed hours, to be determined by the Treasury Officer in consultation with the court concerned.

[G. O. No. 124/X—60, dated the 14th January, 1911, Dy. No. L. G./3763, T. M. 6674.]
 [G. O. No. 7685/X—60, dated the 27th April, 1910; Dy. No. L. G. 515, T. M. 1063.]

(5) *Deleted.*

2. Treasury Officers should communicate the order contained in the Note under Para. 36 of the Financial Hand Book, Vol. V, Part I, to all officers who may have placed, or may in future place, cash chests in their custody, in order that it may be clearly understood under what conditions access to the chest will be permissible

3. *Omitted.*

4. *Omitted.*

5. The Government have approved the use of English or Sparling or Ha Deva patent locks on boxes and other departmental chests kept in the treasury strong-rooms for safe custody.

[Circular letter No. A. M. C. Ch. 89, dated March 30, 1926.]

6. *Omitted.*

No. 3.—Grant of receipt and use of chalan.

[ART. 5, C. A. C. AND PARA. 31,

F. H. B., VOL. V.]

1. *Cases in which no receipts to be granted.*—A separate receipt is not necessary for money credited into the treasury for issue of Remittance Transfer Receipts and cash orders, except in the latter case when the money is paid into a branch of the Imperial Bank of India (case ending with A. G.'s letter No. T. M./1015, dated the 22nd March, 1907).

Note.—When a bill, payable partly in cash and partly by transfer, is sent to the Imperial Bank of India for encashment, it should be accompanied by a chalan in respect of the portion to be credited by transfer to some head of account.

[Case ending with despatch No. T. M./974—976, dated the 4th January, 1919.]

2. *Deleted.*

3. *Deleted.*

4. A duplicate signed copy of the chalan should be furnished to Post-masters for record in their offices as voucher in support of the remittance made to the treasury for the purchase of stamps.

[Circular letter No. T. M. 51, dated December 8, 1927.]

5. *Deleted*

6. *Deleted.*

7. *Chalans, Signatures on.*—Chalans for credit of money, either at the treasury or at the bank, should always be signed by the remitter, as this is an indispensable safeguard against fraud and misappropriation.

Exception.—Chalans for credit of money on account of income-tax need not contain the signature of the remitter.

Explanation—If money is received on Government account by a responsible ministerial officer, such as the Nazir in the Collector's office who has

to keep under departmental rules accounts showing receipt and remittance to the treasury of all sums passing through his hands, which accounts under departmental rules are checked by some Gazetted Officer such a ministerial officer may be deemed a "remitter" for the purpose of this standing order.

[Circular No. 15, dated the 7th November, 1903.]

8. *Deleted.*

9. *Deleted.*

9-A. *Deleted*

10. *Deleted.*

11. Whenever money has to be remitted to the treasury, and the officer who ought to remit it is absent from headquarters, the chalan should be signed by another Gazetted Officer, if any, attached to the same office. If there is no other such officer, the chalan may be signed by the head Non-Gazetted Officer.

NOTE 1.—Chalans, when order to deposit money has been passed, may be signed by such subordinate official, as the District Officer may determine for the purpose

C. G.'s No. 1738, dated the 9th November, 1904.

NOTE 2.—Service Stamps shall be sold from local depots to Government officials and to persons specially authorized to purchase and use service stamps in accordance with the procedure laid down in Article 93 of the Civil Account Code, Vol. I, read with rule 41 of Appendix 9 to the Civil Account Code, Vol. II.

12. **Opium department chalans.**—Gomashlas of the Opium department are authorized to sign chalans for money paid into the treasury on account of surplus balance of the Opium department.—(No. 37 of 1901.)

13. **Civil court chalans.**—Civil Court Amins and Central Nazirs of Judges' Courts are allowed to sign chalans when paying money received by them into the treasury.

[A. G.'s No. 30735, dated 22nd March, 1902.]

14. Proprietors of land or their authorized agents who are, under para. 3 of Board's Extant Circular No. 1—III, permitted to pay the land revenue direct into the treasury instead of at the office of the Tahsildars may sign chalans.

[A.-G.'s No. T. M. 207, dated the 2nd July, 1901.]

15. (a) All Treasury Officers (except Meerut, Agra and Cawnpore) are authorized, under Article 410 (a) (3), C. A. C. and para. 608, F. H. B., Vol. V, to receive Forest remittances made without the countersignature of the chalans by a Forest Officer. Such chalans should show the Forest division on whose account the money is paid. A copy of each chalan should be sent by the Treasury Officer to the Forest Officer concerned, in order that the revenue may be brought on to his books.

[Circular No. F./4, dated the 31st May, 1906.]

(b) Remittance by purchasers should be accompanied by Chalan form in duplicate, one copy being given to the remitter who will send it to the forest officer directly concerned and one copy being retained by the Treasury Officer. The Divisional Forest Officer concerned will enter in his accounts all revenue remitted by contractors from the entries in the range accounts supported

by the chalan issued to the remitter and will verify the entries from the consolidated treasury receipt.

[G. O. No. 546/XIV-14, dated 25th June, 1929. Forest Department, File No. 3-Collection No 1 of 1930.]

(c) Cheques drawn on *banks* are 'negotiable' instruments, but cheques drawn on treasuries are not negotiable, as laid down in Article 9 (1) of the Civil Account Code, Volume I, as amended by correction No. 100, dated the 1st October, 1935.

[Case No. T.M./IV-48, Volume II—Dy. No. T. M./812.]

[Circular No. T.M./IV-48(2)/774, dated November 3, 1938.]

16. All receipts granted by the treasury should be signed *in full* by the proper officer, Articles 5 and 266, C. A. C. and paras. 31 and 417, F. H. B., Vol. V

[General letter No. T. M., 32, dated the 25th October, 1915.]

17. When the Chief Accounting Officer, East Indian Railway, has to deposit money into the Lucknow treasury in payment of claims against the Railway by the Government officials named below, he should tender the money at the office of the Deputy Commissioner, accompanied by a chalan in triplicate, which after being dealt with under Article 302, C. A. C., and para. 478, F. H. B., Vol. V, will be returned for crediting the money into the Bank. There the money will be received and credited to the proper head of account and an acknowledgment granted to the payer on the original and duplicate chalans, the triplicate chalan being retained by the bank and forwarded to the Deputy Commissioner, with the daily account (*vide* Accountant-General's order, dated the 30th October, 1918, and his office letter No. T. D./1002, dated the 2nd November, 1918, T. M. No. 1893).

(1) The Legal Remembrancer to Government of the United Provinces.

(2) The Superintendent, Government Printing, India.

(3) The Controller of Printing, Stationery and Stamps, India.

18. When income-tax is paid into a treasury or sub-treasury by means of a postal money-order, the treasury or sub-treasury officer should take out the coupon of the money order and paste it on the first portion of the income-tax chalan (*i.e.*, the portion intended for the income-tax office) and enter thereon the name and address of the sender (asssec) and the amount in the first two portions of the chalan before crediting the money into the treasury. The third or the receipt portion of the chalan will not be required to be filled in, as the payee will receive, through the post office, the acknowledgment of the treasury or sub-treasury officer for the sum remitted.

[*Vide* A.G.'s General letter No. T. M. 83, dated the 14th June, 1923.]

19. *Deleted.*

20. The following procedure should invariably be observed to facilitate the accounting and payment of charges for the maintenance of (Non-criminal) well-to-do patients confined in the Mental Hospital of the United Provinces:—

(i) The District Magistrate, who fixes the rate of the cost of maintenance of a lunatic, should at the time of passing the reception order, direct the patients' relative or the friend responsible for his/her maintenance charges to deposit the money in the nearest

treasury, and to forward a copy of the chalan to the Superintendent of the hospital for information and record. Such chalans should be prepared in triplicate one copy to be retained in the treasury, and two copies to be handed over to the depositor, who should keep one for himself and forward the other to the Superintendent of the hospital for record.

- (ii) In the case of patients belonging to Indian States or other provinces, payments should be made either by money orders or cheques. Such cheques must in all cases be "Crossed" as required by paragraph 25 of the Financial Handbook, Volume V. The money received through money orders and cheques should in accordance with paragraph 484 of Financial Handbook, Vol. V, Part II, be forwarded to the local branch of the Imperial Bank with a chalan in duplicate one copy of which will be retained by the Bank for transmission to the Collector and the other will be returned to the Superintendent of the hospital for record in his office.

NOTE.—Crossed cheques on banks which have clearing accounts with the Imperial Bank will be accepted by the bank in payment of Government dues at places where treasury business is conducted by the Imperial Bank of India.

[G. O. No. 1953/V-428, dated 2nd May 1935, T. M.-Case No. XVIII-I.]

21. Chalans in triplicate may be accepted in respect of excise dues credited into the headquarter treasuries.

[G. O. No. B-1165/X, dated the 10th June 1935, T. M. Case No. IV-70 (1).]

22. Chalans in triplicate may be accepted in respect of the amounts credited into treasuries, by the local bodies and other institutions on account of audit fees of the Examiner, Local Fund Accounts.

[G. O. No. B-1742-X-284, dated the 25th September 1935, Dy. No. T. M.-810, Case No. IV-70 (1).]

No. 4.—Payment of land revenue and miscellaneous revenue into tahsils by means of money-orders.

[ART. 499, C. A. C. AND PARA. 695,

F. H. B., VOL. V.]

1. Two kinds of money-orders will be issued, *viz.*, land revenue money orders and miscellaneous revenue money-orders. The former are to be used only for the remittance of land revenue or cesses and the latter for miscellaneous revenue.

[Board's Circular No. 4-XII.]

2. Separate lists for land revenue and miscellaneous revenue money-orders respectively will be sent by the post office to the Tahsildar. On the return of these lists, duly signed by the Tahsildar, the Postmaster will grant in exchange for each list a cheque representing the value of the money-orders accepted by the Tahsildar. On receipt by the Tahsildar of these cheques the amount thereof will be credited in the Tahsili accounts as land revenue or miscellaneous revenue, as the case may be, and debited as post office charges against a separate head "Revenue Money-Order Payments", the cheques being sent to the district treasury with the tahsili *sakha* of the day in which the

transactions have been recorded. In the district treasury accounts the amounts of the cheques will be credited to the revenue heads concerned, and will be charged in the Register of Post Office payments in a separate column headed "Revenue money-order payments". These charges should not, as heretofore, be taken against the monthly letter-of-credit of the Postal department.

3. Tahsildars will promptly return to Sub-Postmasters on the 31st March (*before the hour the postal accounts for that day are closed*) all the revenue money-orders for which cheques have been given by Sub-Postmasters, *not only before but also on that date*, in order that all the transactions for March may, without exception, be incorporated in the accounts of the financial year.—(No. 63 of 1891-92.)

4. (i) The following Extra-Departmental Sub-Post Offices have been authorized to deal with the sub-treasuries at those places for the purpose of payment of revenue money-orders only but should not be allowed to draw any money from the sub-treasuries :—

1. Manjhanpur, Allahabad District.
- 2 Meja, Allahabad District.
3. Karchana, Allahabad District.
- 4 Robertsganj, Mirzapur District.

(ii) The Chunar Tahsil, Extra-Departmental Sub-Office is *not* to deal with the sub-treasury at Chunar direct. The office is financed by the Chunar Sub-office.

[T. M. Case No. IV-219.]

No. 5.—Land revenue of one district may be credited in another district within the province.

Land revenue realized upon a certificate issued under the Revenue Recovery Act, 1890, shall not, if the district of issue of the certificate and the district of realization are both within the United Provinces, be remitted to the officer who issued the certificate, but shall be paid into the treasury of the district in which it is realized, an intimation to the effect that the amount has been realized being sent to the officer who issued the certificate for the purpose of noting the realization in the departmental accounts of his district.

[Circular No. T. M. 57, dated the 22nd March 1916.]

No. 6.—Receipt under the Arms Act.

1. The minor head "Cash receipts under the Arms Act" has been opened under the major head "Police", with a view to provide for licence fees paid in cash, as by section 17 of the Indian Arms Act (No. XI of 1878) such fees may be paid otherwise than by stamps.

2. Fines imposed by a Court of Justice for breach of the provisions of this Act, and receipts from the sale-proceeds of arms, etc., confiscated by order of such court, should be credited to "Administration of Justice".—(No. 37 of 1866.)

No. 7.—Receipts on account of Cemetery Endowments.

Amounts on account of Cemetery Endowments should be shown in the treasury accounts under the heads "Ordinary" or "Special", as the case may be.

[Die G. I./H. No. 291, dated Simla, the 7th April, 1906.]

No. 7-A.—Receipts on account of marriage, burial fees, and sale of grass, etc.

1. Fees for marriages under the various Acts are credited to the respective detailed heads under "XXXVI.—Miscellaneous Departments, Provincial, Miscellaneous".

2. Credits on account of Government ground fees, etc., should be shown against "XLVI.—Miscellaneous Receipts,—Central—other fees, fines and forfeitures" in Treasury Form No. 129.

3. Credits on account of sale of grass, etc., in cemeteries and church compounds should be credited to "XLVI.—Miscellaneous—Central—Miscellaneous" in Treasury Form No. 129.

[A. G.'s Circular No. T. M./71, dated the 11th March, 1936.]

No. 8.—Stationery receipts—Central.

Only sums representing the cost of stationery supplied by the Controller of Stationery, Calcutta, should be shown against the three detailed heads, subordinate to "XLV.—Stationery and Printing—Central—Stationery receipts" other receipts arising from the supply of stationery from Calcutta, e.g., price of stamps supplied by the Deputy Controller of Stationery, Calcutta, in payment of his transfer account, should be taken against the head "Other Receipts" subordinate to the same major and minor head.

[General letter No. Bk./39, dated the 2nd December, 1908.]

2. The cost of packing and freight of postage stamps despatched to this province for sale should be debited to Central Revenue. The existing procedure for obtaining postage stamps along with court-fee and general stamps should continue and that the packing and freight charges should be apportioned according to the weight of each kind of stamps in the consignment.

[G. O. No. C.-1488-89/X—368, dated the 1st April 1924.]

No. 9.—Pre-audit of claims more than six months old.

[ART. 8, C. A. C., AND PARA. 74,

F. H. B., VOL. V.]

1. When submitting supplementary bills for pre-audit, the following particulars must be entered therein, in the absence of which the bills will not be pre-audited for payment:—

- (a) The reasons why the amount claimed in the bill was not drawn before.
- (b) The source (*viz.*, the particular item of "Saving", "Held over", "Undisbursed pay" and "Fines") from which the amount is to be met. This should be correctly stated. Such amounts cannot be met from "Provincial savings" or "Budget grants" as is incorrectly noted by some drawing officers.

- (c) Any other information which will facilitate audit and prevent unnecessary delay.—(No. 3 of 1901.)

NOTE 1.—The rule in clause (b), Article 8, C. A. C., and clause (a) of para. 74, F. H. B., Vol. V, does not apply to contingent charges which are passed against budget grants, but only to periodical contingent charges (such as rents, rates, etc.) for which scales have been fixed by competent authority.

[C. G.'s No. 2840, dated the 25th January, 1907, and A.-G.'s Circular No. T. M. 19, dated the 12th February, 1907.]

NOTE 2.—No separate letter authorizing the encashment of arrear bills pre-audited under Article 8(b), C. A. C., and para. 74 (a), F. H. V, Vol. B, will be issued by this office. Such bills may be cashed on the authority of the payment order endorsed on the bill.

[T. M. 32, dated the 28th October, 1907.]

NOTE 3.—The period of six months and one year, referred to in Article 8(b) and (c) of the C. A. C., Volume I [Paragraph 74 (a) and (b) of the Financial Hand Book, Volume V, Part I] should be counted from the date when retrospective orders are issued by Heads of offices, sanctioning the promotions and acting arrangements which give rise to the arrear claims.

[T. M. Case No. IX-57—1934.]

2. Bills pre-audited and passed for payment by the Accountant-General may be cashed at the treasury upto the limit of six months from the order of payment, a fresh order being required thereafter.

[Case ending G. A.-4/64, dated the 4th April, 1933.]

No. 10.—Stamp duty.

[ART. 12, C. A. C., AND PARA. 47 (m),

F. H. B., VOL. V.]

1. Receipts for all sums exceeding Rs. 20 must be stamped; unless they are exempt from stamp duty under the rules issued under the Stamp Act as contained in Articles 11 and 12 of the Civil Account Code.

2. As payments on account of post-bellum relief to Indian non-commisioned officers and soldiers are of the nature of a gift and should be treated as payments without consideration, receipts for payments on this account are therefore exempt from stamp duty.

[Circular letter No. T. M. 35, of 1921-22, dated July 22, 1921.]

3. The receipts issued by the Manager, Reserve Bank of India, Cawnpore, in lieu of the purchase price of Treasury Bills need not be stamped in terms of Article II (I) (a), Civil Account Code, Volume I, as such transactions are effected by the Reserve Bank of India on behalf of the Government.

[Letter No. Cy 1044 of 22nd June, 1935, from the Central Accounts Office, Currency Section, Reserve Bank of India, Calcutta, D. No. T. M./405, Case No. T. M./IV-255.]

No. 11.—Impressed labels to be affixed to instruments by Board of Revenue.

The Local Government has authorized the Junior Secretary, Board of Revenue, to accept the amount of stamp duty in cash and to purchase impressed labels from the local treasury in exceptional and urgent cases when labels are to be affixed to instruments. Impressed labels should be issued

to that officer for cash remitted to the treasury as per requisition in Board of Revenue form No. 514, and the Treasury Officer is authorized to acknowledge receipt of the total amount shown in the requisition itself, the number and date being invariably noted on the receipt.

[A. G.'s letter No. T. M. 862, dated the 7th December, 1920.]

No. 12.—Preparation of voucher.

[ART. 13 (b), C. A. C., AND PARA. 47 (b),

F. H. B., VOL. V.]

1. When an Indian official signs an English voucher in the vernacular, a translation in English of his name should be legibly written below.—(G. L. No. 6 of 1873-74.)

[See also paragraph 111.]

[ART. 13 (g), C. A. C., AND PARA. 47 (g),

F. H. B., VOL. V.]

2. The Local Government having dispensed with the countersignature of Inspector of Schools on the pay bills of Deputy Inspectors of Schools and their subordinates, such bills should be paid on the signature of Deputy Inspectors of Schools without requiring the countersignature of the Inspectors of Schools. This order does not affect tentage allowance which requires the sanction of the Inspectors of Schools and should be drawn on a separate bill in the establishment bill form.

No. 13.—Examination of arithmetical calculation in bills presented for payment.

[ART. 17, C. A. C., AND PARA. 77,

F. H. B., VOL. V.]

Under the note to Article 17, C. A. C., and para. 77, F. H. B., Vol. V, the Treasury Officer is required to check all arithmetical computations in the bills presented at the treasury for payment, including the calculation of a salary drawn for a broken period.

[C.-G.'s No. 123-A and A/44—20, dated the 16th June, 1920, A. G.'s Circular No. T. M. 16, dated the 2nd February, 1920.]

No. 14.—Numbering of cheques of the Bombay, Baroda and Central India Railway and East Indian Railway.

[ART. 21, C. A. C.]

1. The cheques of the Bombay, Baroda and Central India Railway have been specially exempted from bearing the book number in addition to the consecutive cheque number.

[C. G.'s letter No. 368, dated the 16th May, 1908.]

2. The cheques of the East Indian Railway issued on the Imperial Bank of India, Allahabad, are also exempted from the addition of a special book number.

[C. G.'s No. 2423, dated the 24th January, 1906, Diary No. C. G./971-6799.]

No. 15.—Method of correcting a set of figures referring to one item.

When one or more figures in an amount require alteration it is not sufficient to alter merely those particular figures and initial the correction. The whole entry should be scored out, the correct amount entered, and the correction attested. For example—

4
183 : 5 : 2

(The correction of 2 pies into 4 duly attested) is not correct, as the entry may be altered subsequently to—

223 : 7 : 4
183 : 5 : 2

without the attesting officer's knowledge. The proper methods of correction is—

183 : 5 : 4
183 : 5 : 2

duly attested.

[Circular letter No. T. M. 17, dated the 7th November, 1905, and Article 21, Civil Account Code.]

No. 15-A.—Endorsement on bills.

(i) In the case of pay and travelling allowance bills of establishment and bills for office contingencies, etc., which are not negotiable instrument, when the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. Merely signature of the drawing officer is not sufficient. When an officer has authorized payment to a certain person and payment is made accordingly, the signature of the officer is a good discharge, and Government is protected. The Bank will also be protected if it pays the money to such person and takes his signature in token of payment.

The practice of making a second or intermediate endorsement on these instruments is not permissible.

[Auditor-General's letter No. 1563-Admn. C./K. W. 271-30, dated the 18th November 1931, Case No. T. M./IV-37 (1).]

NOTE.—Under note 2 to para. 176 of Financial Hand Book, Volume V, Part I, a system of paying bills direct to the Suppliers on *contingent bills* endorsed by Government servants to whom the articles are supplied, is permissible. This system has been extended to all payments of Rs. 25 and above made to contractors or suppliers in the Jail Department. These bills may be re-endorsed by the Contractors or firm of suppliers in favour of their bankers as such an endorsement does not pass any title or tend to make the bill negotiable and is made for collection only.

[A. G.'s Circular letter No. T. M. 1, dated the 1st April, 1937, to all Treasury Officers in the United Provinces of Agra and Oudh.]

(ii) The above order is not applicable to personal claims (Pay and travelling allowance, etc.) of gazetted Government servants. The rule in Article 49 of the C. A. C. (paragraph 110 of the Financial Hand Book, Volume V, Part I) limits the endorsement in these cases to some well-known banker or agent and as such the pay and allowances, etc., should be paid only upon the personal claim of the gazetted Government servant concerned and on his personal receipt or at his written request or order to some well known banker

or agent. These orders are not intended either to require the personal attendance of the officer or to prohibit the practice of paying the salary and other allowances of the officer to his peon or messenger, but the officer may not endorse such bill in favour of such a peon or messenger. There is, however, no objection to the peon or messenger to whom the amount is paid being required by the treasury to place his signature or thumb impression in a register (Treasurer's cash book) in acknowledgment of having received the amount. A Government treasurer or head clerk of an office cannot be treated as an agent within the definition. A Government treasurer is not necessarily a well-known banker for the purpose of the rule, and consequently the practice of making endorsement on bills in favour of a treasurer or any other single person such as a head clerk or Superintendent of an office should be prohibited. But if a treasurer transacts real banking business and is well known as a banker there is no objection to his collecting amounts due on bills of the nature mentioned, but in that case it will be necessary for audit purposes that a certificate should be endorsed on each bill as follows under the signature of the Treasury Officer :—

"Is a well-known banker."

To prevent any increase of work the certificate may be given by means of a rubber stamp but of course it must be signed by the Treasury Officer.

[Circular letter No. G. A. D. 32, dated February 24, 1904 and Circular No. T.M./IV-37/69, dated the 19th February, 1933, published in Part V of the *U. P. Gazette*, dated the 25th February, 1933.]

Note.—When the payee (the Government servant) endorses his bill in favour of his banker and if the banker endorses it in favour of a third person (the messenger) the banker's endorsement does not affect the admissibility of either of the two endorsements.

[Auditor General's letter No. T.-563-Admn. I./68-37, dated the 7th July, 1937, D. No. T. M./665, Case No. T. M./IV-37 (1).]

(iii) In the case of payment of income-tax refund voucher there is no objection to payment being made to the messenger duly authorised by the payee, provided that the receipt at the foot of the instrument is signed by the refundee or the payee himself. The disbursing officer should, however, take all reasonable precautions to see that the payment is made to the refundee himself or to a person duly authorised by him to receive payment.

[Auditor General's No. T.-367-Admn. II-69-63, dated the 6th June, 1933. Case T. M. IV-37 (1).]

(iv) In the case of Security deposit Payment orders or other similar non-negotiable instruments of personal claims, the claimant who desires to obtain payment through a messenger should sign his name on the face of the voucher and endorse it "Received payment through.....(messenger)". A Security Deposit Payment order on the Imperial Bank of India should be considered as a cheque under section 6 of the Negotiable Instrument Act and is transferable by endorsement.

[Auditor General's No. T. 140-Admn.I./85-34, dated the 21st May, 1934 and letter No. D. H. S/G. 600, dated the 7th July, 1934, from the Head Office of the Imperial Bank of India, Calcutta. C. r T. M./IV-37 (3).]

(v) In connection with R. T. R.'s the procedure prescribed in para. 576 of the Financial Hand Book, Vol. V, Part II should be followed.

[Treasury Manual, No. 53, dated the 10th October, 1934.]

No. 15-B.—Endorsement on Cheques.

Contractors and others who are paid their claims against Government by cheques sometime make over the cheques to the collecting Banks without the usual endorsement to the effect that payment should be made to the Bank. The Banks endorse the cheques "want of payee's endorsement guaranteed, and placed to the credit of payee's account" and present the same at the treasuries without the payee's endorsement thereon. It has been decided by Government in consultation with the Legal Remembrancer that such cheques should not be honoured without a proper endorsement by the payee, as an endorsement by a Bank, when the payee's authority to pay to the Bank is wanting, does not protect Government from a second claim by the payee.

In the case of banking treasuries, however, the Treasury Officers are not always required to examine the payee's endorsement on cheques while according to pay orders, *vide* paragraph 489 of Financial Hand Book, Vol. V, Part II, and in these cases, therefore, it would devolve upon the Bank to obtain the necessary endorsement from the payee.

[Accountant General's Circular letter No. T. M.-16, dated the 29th June, 1930 to all the Treasury Officers and Agents of the Imperial Bank of India, published in Part V of the U. P. Gazette, dated the 5th July, 1930, T. M. Case No. IV—48.

Chapter 2.—Check on receipts.

REGISTRATION FEES—RECEIPT	16	VERIFICATION OF CHEQUE RECEIPT	
		BOOKS OF THE CRIMINAL COURTS	17
VERIFICATION OF RECEIPTS AND DISBURSEMENTS OF THE REGIS- TRATION DEPARTMENT	16-A	FINE STATEMENT	18
		RECOVERIES OF RENT ON BUILD- INGS AND LANDS	19

No. 16.—Receipt of registration fees.

[ART. 34. C. A. C., AND PARA. 87.

F. H. B., VOL. V.]

1. When fees are remitted to a treasury or sub-treasury under rule 92-A (below) by means of postal money-orders, the cash received from the postman should be credited in the usual way, care being taken against the inadvertent adjustment of these money-orders by book transfer, as Article 499, C. A. C., or para. 695, F. H. B., Vol. V., does not apply to them.

2. The instructions contained in para. 1 above, apply to sub-treasuries also, and should be communicated to the officers in charge of them.—(No. 5 of 1898.)

[Extract from the Revised Registration Rules published in Government Gazette of 26th March, 1898.]

92-A. Where there is no treasury or sub-treasury at the same place as the Registration office (with the exception of three offices of Chakia, Dudihi and Konrh in the Mirzapur registration district, for which special arrangements exist), the collections shall be remitted monthly to the nearest treasury or sub-treasury of the revenue district in which the office is situated by postal money-order, in time to admit of their being included in the accounts of the month then current, and the following procedure shall be observed in doing so.—

* * * * *

II.—The Sub-Registrar shall make out a money-order on one of these forms, filling in the name of the most convenient post office and other particulars, and making it payable to the officer in charge of the treasury or sub-treasury to which the money is to be remitted. He should note briefly on the counterfoil and the coupon the heads to which the remittance is to be credited, as laid down in rule 91 of the Registration Manual, for his own and the Treasury Officer's information. The Sub-Registrar should, at the same time, fill in the usual form of invoice (Form No 28, Appendix III, showing the particulars of the remittance made, and send it to the Registrar of the district with the receipt granted to him by the post office for the money order and the commission paid thereon, for his information as to the amount remitted and the amount paid as money-order commission. The Treasury Officer, on receipt from the post office of the money-order, will sign and date the money-order and return it to the post office, after cutting off the coupon. The acknowledgment of the Treasury Officer will in due course be delivered to the Sub-Registrar by the post office and should be affixed to the counterfoil of the form in the money-order book in support of the payment. In these cases the coupon will take the place of the chalan or invoice of cash remitted (Form 28, Appendix III), and the post office acknowledgment of the payee, i.e., the Treasury Officer, will take the place of the treasury receipt.

No. 16-A.—Verification of receipts and disbursements of the Registration Department.

The Government have decided that monthly returns of both receipts and disbursements should be verified by treasuries. According to the revised rule 81 of the Registration Manual (Part II) an amalgamated statement of receipts and disbursements for each revenue district should be prepared in the Registrar's office and sent to the headquarters treasury concerned for veri-

fication. The total figures for the revenue district should correspond with the treasury credits and disbursements.

[G O No B-552/X, dated the 16th March, 1933, Dy. No T. M./24]

No. 17.—Verification of cheque receipt books of the criminal courts.

[ART. 34, C. A. C., AND PARA 87,
F. H. B., VOL V.]

All receipts of a criminal court, whether on account of fines, forfeitures, deposits or under any other head, should be entered in the cheque receipt book when it is sent monthly to the treasury for verification. Each item noted therein will be checked with the amounts entered in the treasury registers of (1) Administration of Justice, (2) Municipal, and (3) Cantonment Fund receipts, and (4) Criminal Court deposits, any discrepancy found in the course of verification being recorded clearly on the fly-leaf for the information of the court concerned. The forfeitures remitted to the treasury by the Nazir, or in any way except through the court, should, however, be verified yearly. To facilitate the verification the receipts of the different courts should, as far as possible, be entered in separate columns, the blank columns available in the Administration of Justice receipt register being utilized for this purpose. In districts having a large number of criminal courts, however, a subsidiary register, showing the necessary details, may be maintained in manuscript, and the daily total only of it need be entered in the Judicial receipt register. In the sub-treasury or tahsil *siaha* details of the various receipts of the different courts should be furnished in the "Remarks" column.

[Circular Nos. 24 and 25, dated the 11th December, 1903.]

No. 18.—Fine statements.

[ART. 35, C. A. C., AND PARA. 88,
F. H. B., VOL. V.]

1. The following instructions are issued regarding fines imposed in one and levied in another district. The fines are to be credited to the proper head of account in the district of realization. They are not to be remitted to the district where imposed. The officer by whom the fine is realized will send, immediately on realization of the fine, an advice of realization to the officer by whom the fine was imposed. By the latter officer the fine will be entered in his fine statement of the month in which the fine is stated in the advice of realization to have been recovered, with a note that the amount was realized and credited to Government in such a district. The fine will not appear in the fine statement of the officer by whom it was realized. Refunds of such fines will follow the usual rules.

2. The officer who passes the refund should have the bill completed either by obtaining a certificate of credit (to be attached to this bill) by the Treasury Officer of the district in which the fine is realized, or by sending the bill to him for filling in the columns 4, 5 and 6 of the Code Form 17. The bill thus completed should be presented at the treasury for payment.

3. The officer ordering a refund must, before signing the refund certificate in the refund voucher, take the precaution of satisfying himself that the refund

has actually been noted against the original credit in the departmental accounts.
—(No. 16 of 1900.)

4. The submission of the monthly returns of fines to Account Office has been discontinued in this province and the Account Office does not exercise any check over the receipts or refund of fines.

No. 19.—Recoveries of rents on buildings and lands.

[PARA. 92, F. H. B., VOL. V.]

1. The following procedure should be observed to guard against the omission to recover the enhanced house-rent due to an *increase* in the emoluments of Government servants occupying Government residences:—

- (i) In the case of Gazetted Officers who are occupying, or who generally occupy, Government residences under the charge of a B. and R. division of the P. W. department, a copy of the pay slips issued from 1st January, 1924, onwards will be forwarded by the Principal Auditor to the Executive Engineer of the division concerned to enable him to revise the assessment of rent where necessary. In the case of officers on a time-scale of pay, annual increments as they fall due are passed by the Treasury Officers without reference to the Principal Auditor and no pay slips are issued. In such cases the Executive Engineer should be guided by the corrected emoluments shown by the Treasury Officers in the last statement of demand (P. W. D. Form 48). Copies of pay slips will not be sent to the Executive Engineer of the Irrigation branch, as buildings under the charge of that branch are occupied by officers of the P. W. department, and the Divisional Accountant is aware of the emoluments drawn by them.
- (ii) Divisional Officers should prepare the statement of demands in P. W. D. Form 48 (in duplicate) for gazetted and non-gazetted officers separately, and in the case of the former by services, *i.e.*, a separate statement should be prepared for all Gazetted Officers of a particular service, *e.g.*, Indian Civil Service, Deputy Collectors, Education, Medical, Public Works Department, etc. These statements should, as hitherto, be sent before the close of the month to which they relate to the Treasury Officers who cashes the bills of the gazetted and non-gazetted officers concerned.
- (iii) The Treasury Officer should make the necessary recoveries and fill in columns 5 and 6 of the statement. In the latter columns, in cases of a change of pay or drawal of arrears by Gazetted Officers, the Treasury Officer should give full details of the amount involved and dates from and to which the extra pay has accrued. In the case of non-gazetted staff it will be possible for the Treasury Officer merely to check the rates of emoluments shown in column 3 of the statement with the establishment bills as at present, and thus should be done.

- (iv) In the case of non-gazetted officers the existing certificate as printed at foot of the statement (P. W. D. Form 48), which will remain unchanged, should be endorsed by the Treasury Officer. In the case of Gazetted Officers, however, the Treasury Officer should record an amended certificate as under :—
- “Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month, except as indicated in column 6.”
- (v) Amended certificates will be supplied on requisition to the Press direct to the Divisional Officers for affixing to the statement relating to Gazetted Officers till the present stock of the form is exhausted. Should, however, the Divisional Officer omit to attach the amended certificate, the Treasury Officer should add the necessary certificate in manuscript. When the new stock of the form is used the phrase “and that no arrears of emoluments were paid to them during the previous month” should be scored out from the certificate by the Treasury Officer in the case of non-gazetted staff.
- (vi) One copy of the statement referred to in clause (ii) above should be returned by the Treasury Officer to the Executive Engineer concerned, and the duplicate copy sent along with the treasury accounts to the Audit Officer where the statements of the Buildings and Roads branch relating to Gazetted Officers will be subjected to a test audit every month, specially to see that the rates of emoluments as noted therein are correct.
- (vii) The names of the treasuries, the statements of which have been selected for test-audit, will be intimated to the Divisional Officers concerned beforehand, and such statements will, after verification in the Audit Office, be forwarded to the Divisional office. The Divisional Accountant should see that no statements pertaining to the selected treasury are missing, and take steps to revise the assessment of rent in accordance with the rate of emoluments as corrected in the Audit office.
- (viii) If a Divisional Accountant becomes aware, either through the pay slips or entries in Public Work Account Form 48, or through other sources, that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned to enable them to recover the arrears of rents where necessary.

(Circular letter No. W. M. 50, dated the 19th December, 1923, published in Part V of United Provinces Gazette, dated the 22nd December, 1923)

[PARA. 93, F. H. B., VOL. V.]

2. As difficulty has been experienced in the Public Works Department in the recovery of rents owing to officers not giving Sub-Divisional Officers

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timely notice of their departure on leave or transfer, Government have, in their No. 1792—C. B./671, dated the 8th July, 1914, directed the Public Works Department to supply each Treasury Officer with a complete rent-roll of his district to enable him, when preparing a last pay certificate of an officer concerned, to make necessary deduction on account of rent for the period involved without reference to the Public Works Department. The following instructions should be observed in future :—

- (i) When an officer is transferred the rent due by him, if any, should be ascertained from the rent-roll and the amount noted in the last pay certificate issued. At the same time an intimation of what has been done should be sent to the District Engineer who will check the assessment and intimate any correction to enable Treasury Officer to issue a revised last pay certificate, if necessary.
- (ii) If an officer leaving the station is paid up to the date of his handing over the charge of his appointment, the necessary recovery of rent due should be made at the time of making the last payment to him.

(Circular letter No. W. M. 36, dated the 4th December, 1914, published in Part V, of United Provinces Gazette, dated the 12th December, 1914.)

3. The detailed procedure laid down in sub-paras. 1 and 2 above is also applicable to rents recoverable on residences under the control of Civil Departments referred to in Chapter XIII of the Financial Handbook, Vol. V, Part I.

Chapter 3.—Salaries and Allowances.

DEATH OF PAYEE	20	INCOME-TAX—HOW CHARGED IN ACCOUNTS.	23
FUND DEDUCTIONS	21		
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No. 20.—Death of payee.

[ART. 40, C. A. C., AND PARA. 100,

F. H. B., VOL. V.]

The Auditor General, in consultation with the Government of India, Finance Department, has directed that Treasury Officers in U. P. should submit to the Accountant General annually a list showing the names of all retired officers of gazetted rank whose pensions were Central and who died during the preceding calendar year in Civil Account Code Form 31 positively on the 3rd January each year. For deaths up to the end of November the list should be prepared early in December, and all deaths that occur in December should be entered there as soon as facts come to knowledge. Under this procedure the list should be ready by 31st December and can be sent on the 1st of January, without any delay.

(Circular letter No. C. P. A. 64, dated the 29th November/1st December, 1927.)

No. 21.—Fund deductions.

[ART. 43, C. A. C., AND PARA. 104,

F. H. B., Vol. V.]

Subscriptions under the Military Funds.—The following subscriptions payable on account of the Military Funds are required for the books of this office. Treasury officers should therefore see that they are henceforth given in the salary bills of the officers who subscribed to these funds.—(No. 112 of 1894.)

Military Funds.

Bengal or Madras or Bombay.

Military Funds

Subscription.	|	Loan.
Donation.		Interest.

Orphan Fund.

Subscription.	|	Donation.
---------------	--	-----------

Interest.

Indian Military Service Family Pension Fund.

Wife ..	.. {	Subscription Donation Interest;	|	Son	.. {	Subscription. Donation.
				Daughter	.. {	Subscription. Donation.

Unmarried subscription.

Interest on arrears of donation and subscriptions for sons, daughters, and of unmarried subscription.

Payments on account of insurance or passage money, and interest thereon.

The monthly contributions payable by a subscriber under the Indian Civil Service Family Pension Rules shall be those shown in the following schedule :—

SCHEDULE.

1. For the purpose of these rules the class of a subscriber shall be as follows :—

Class V.—Up to 7 years' completed service.

Class IV.—From 7 to 12 years' completed service.

Class III.—From 12 to 15 years' completed service.

Class II.—From 15 to 18 years' completed service.

Class I.—From 18 years' completed service.

2. The monthly contribution payable by each subscriber while in the service according to his Class and the date of his admission to the service shall be as follows :—

(a) If subscriber is unmarried or a widower.

If the date of subscriber's admission to the service is—	Class.				
	I	II	III	IV	V
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Prior to April 1, 1916	3 11 3	2 14 0	1 19 0	..	..
Between April 1, 1916 and July 31, 1925.	4 3 2	3 3 0	2 5 6	1 10 8	1 1 11
Between August 1, 1925 and March 31, 1928.	4 15 0	3 12 0	2 12 0	1 15 0	1 8 1
On or after April 1, 1928	5 6 10	4 1 0	2 18 6	1 19 4	1 8 1

(b) If subscriber is married.

Prior to April 1, 1916	7 5 0	5 2 6	3 5 0	..	..
Between April 1, 1916 and July 31, 1925.	8 9 2	5 19 7	3 15 10	2 9 7	1 9 2
Between August 1, 1925 and March 31, 1928. ..	9 13 4	6 16 8	4 6 8	2 16 8	1 17 6
On or after April 1, 1928	10 17 6	7 13 9	4 17 6	3 3 9	1 17 6

(c) Additional monthly contribution payable for children by a subscriber while in the service according to the date of his admission to the service.—

If the date of subscriber's admission to the service is :—	Class in which subscribing.	For each son.	For each Daughter.
		£ s. d.	£ s. d.
Prior to April 1, 1916	All classes ..	0 8 7	0 16 0
Between April 1, 1916 and July 31, 1925 ..	Ditto ..	0 10 0	0 18 7
Between August 1, 1925 and March 31, 1928 ..	I, II, III and IV	0 11 5	1 1 3
Ditto ditto ..	V ..	0 12 10	1 3 11
On or after April 1, 1928	All classes ..	0 12 10	1 3 11

No. 22.—Income-tax deductions.

[Art 44, C. A. C., AND PARA. 105,

F. H. B., VOL. V.]

Abatement of income-tax on account of payment made to a Life Insurance Company.—The documents required in support of an abatement of income-tax on account of payment made to a Life Insurance Company are prescribed by the Indian Income-tax Act, 1922 (XI of 1922), section 15, and all officers concerned should arrange to receive and adjudicate the claims to such remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.—(No 91 of 1887).

NOTE 1.—In order to afford facilities for the preparation of Income-tax annual return No. 1, the Treasury Officer is required to enter in column 3 of Form 14 of the Government Securities Manual the name of the bank and of the person for whom the interest is drawn by the bank when the interest on Government promissory notes is paid to the bank on behalf of any of their clients. The Agents of the several branches of the Imperial Bank of India and the Manager of the Allahabad Bank will enter on the interest voucher the names of their constituents on whose behalf the interest on Government promissory note is drawn by them.

(Vide Circular No. T.M.-21, dated the 10th March, 1920.)

NOTE 2.—Abatement of income-tax on a life insurance premium may be allowed—

- (1) whenever salary is drawn in the financial year within which the premium is paid ;
- (2) whenever the pre-emption in respect of which the abatement is claimed has been paid within six calendar months ending with the close of the month for which the salary is drawn.

NOTE 3.—As under rule 15 of the Income-tax Rules the annual return showing the total salary etc., drawn by the abatement allowed to and income-tax deduction from each non-gazetted officer is to be submitted by the heads of the offices to Income-tax Officers, the premium receipts presented with the bills should be endorsed by these officers.

(Circular letter No. T. M. 15, dated the 25th May, 1926.)

2. The interest paid by an officer on an advance taken by him out of his General Provident Fund deposits cannot be held to be a "contribution" to the General Provident Fund within the meaning of section 15 (1) of the Income-tax Act (1922), and consequently no abatement of income-tax can be allowed on such interest.

(Circular letter No. T. M. 61, dated the 5th January, 1923.)

3. In view of the fact that the value of rent-free quarters enjoyed as "perquisites" within the meaning of section 7 of the Indian Income-tax Act cannot be considered to be paid to the assessee by the person responsible for paying him the salary, the Central Board of Revenue has decided that, as section 18 (2) stands at present, a person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. Income-tax officer is therefore responsible both for the assessment and for the collection of tax on the value of rent-free quarters, though this particular source of income is included under the head "Salaries". There is, however, no objection to the person disbursing a salary deducting tax on account of rent-free quarters enjoyed by the assessee should the latter request him to do so.

(Central Board of Revenue Circular No 6305, dated the 23rd December 1924, and A.G.'s Circular letter No. T. M. 116, dated the 13th February, 1925.)

No. 23.—Income-tax deductions how charged in accounts.

The gross amounts of bills containing income-tax deductions should be charged in the list of payments and the income-tax credited *per contra* to "IV—Taxes on income other than Corporation tax."

Net amount of the bill as cashed at the treasury should, however, be shown in the list of payments without any *per contra* credit to head "IV—Taxes on income other than Corporation tax" in the following cases :—

- (i) Pay and salary bills relating to other provinces or departments (*viz.*, India, Military, Railway, Post and Telegraphs, etc.), that is to say, the charges which are adjustable in the books of the Accounts officers of other provinces and departments.
- (ii) Payment orders issued by the Controller and the Deputy Controller of the Currency prior to April 1, 1935, and those issued thereafter by the Reserve Bank of India for interest on Trust Funds other than Government Securities

(Circular letter Nos. T. M. 32, dated the 1st July, 1925 and T. M. 69, dated the 10th March, 1928.)

No. 24.—Payment of income-tax by district and municipal boards.

All payments by district (and municipal) boards on account of income-tax deduction from the salaries of their servants should be credited with a separate chalan as is done by other employers of labour. That chalan can always be obtained beforehand from the income-tax officer, and there should be no difficulty in this matter even in districts which are not the headquarters district of an income-tax circle.

2. An alternative is for the district boards to send a separate cheque to the Income-tax Officer, who will despatch it with an appropriate chalan to the treasury.

(Case ending with T. M. Dy. No. 2318.)

Chapter 4.—Gazetted Officers' bills.

PAY OF INSPECTORS OF POLICE,		TRAVELLING ALLOWANCE OF
ETC.	25	NON-OFFICIAL MEMBERS .. 35
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BISHOP'S ORDERS : PERIODICAL		FICERS' PAY AT THE CAPITAL
RENEWAL OF—	34	TOWN OF THE PROVINCE, ETC. . 40

No. 25.—Pay of Inspectors of Police, Head Assistant and Sarishtadars of Commissioner's offices, and Sub-Assistant Surgeons.

[ART. 48, C.A. C., AND PARA. 109,
F. H. B., VOL. V.]

The pay of these officers is drawn separately on the form of salary bill prescribed for Gazetted Officers. Such bills must be signed by the Gazetted Officer who signs the establishment bills of the establishment to which they belong.—(No. 3 of 1879-80).

2. Copies of orders of appointment, promotion, transfer or leave of Sub-Assistant Surgeons must be sent to the Accounts office.

No. 26—Deleted.

No. 27—Deleted.

No. 28—Deleted.

No. 29.—First payment after return from leave out of India to be made under orders of the Accounts Officer.

[ART. 50, C. A. C., AND PARA. 112,
F. H. B., VOL. V.]

A Treasury Officer should not pay any allowances to an officer returning from leave out of India on the authority of the last pay certificate granted by the High Commissioner for India. The officer should either bring or send his last pay certificate, in such a case, to the Accounts Officer, under whose instructions alone the Treasury Officer will make the first payment.—(G. L. No. 63 of 1873-74.)

No. 30—Deleted.

No. 31.—Alterations of pay.

[ART. 51 C. A. C., AND PARA. 114,
F. H. B., VOL. V.]

1. Pay slips authorizing increased or changed rates of salary or fixed allowances are generally issued immediately after the weekly Gazette is posted. No applications for these slips will ordinarily be replied to unless the slips are not received by the officers concerned within a fortnight of the issue of the Gazette in which the promotions, etc., are notified.

2. In cases of delays in the issue by this office of pay slips to Gazetted officers for increase, or change in the rate of pay or allowances, the drawal of pay at the old rates is permissible under paragraph 114 of the Financial Handbook, Vol. V, Part I. It is not correct to refuse to pass bills containing an element of increase or changed rate of pay or allowance. The correct procedure to be observed in such cases is to pass the bill at the old rate, *i.e.*, after deducting the amount which the Treasury officer has no authority to pass. When, however, specific instructions are issued by this office not to pass any pay or allowance after a certain date, *e.g.*, by a "nil" money column in the pay slip or otherwise, no payment beyond that date should be made without an authority from this office.

(Circular letter No. GA-I/2357, dated the 28th October 1936, published in part V of the U. P. Gazette, dated the 7th November 1936, filed in case No. XII-6.)

No. 32.—Transfer of office.

[ART. 52, C. A. C., AND PARA. 115,
F. H. B., VOL. V.]

The Government has ordered that an officer is to make over charge of his office, in the absence of special orders to the contrary, within seven days after the order of transfer reaches him.

No. 33.—Bills for travelling allowance on transfer.

[ART. 54, C. A. C., AND PARA. 118,
F. H. B., VOL. V.]

1. In the absence of an endorsement stating the reason for the transfer of an officer from one place to another, it may be assumed that the officer has been transferred for the public convenience.

2. Bills for travelling allowance presented by officers transferred may therefore be paid without calling for this certificate.

No. 33-A.—Production of Last Pay Certificate before Drawal of Travelling Allowance at the Treasury of the New Headquarters.

Bills for travelling allowance of government servants should not be paid after their transfer to a new district unless they produce their Last Pay Certificates of the treasury from which they were drawing pay and allowances before their transfer.

(Auditor General's letter No. 10S.Adminn. II/300-36, dated February 11, 1937, Dy. No. G A-I/4036, filed in case No. XII 6 and A. G.'s Circular letter No. G A-I/1364 dated 10th July 1937 printed at page 113 of U. P. Gazette, Part V, dated the 17th July 1937.)

No. 34.—Periodical renewal of the Bishop's orders authorizing Chaplains and
Ministers to visit out-stations to perform Divine Service.

[ART. 54, C. A. C., AND PARA. 118,
F. H. B., VOL. V.]

It has been arranged with the Right Reverend the Bishop of Lucknow, that his orders permitting Chaplains and Ministers to visit outstations for holding divine service during the financial year from the 1st April to 31st March and authorizing the payment of the usual travelling allowance, should be renewed annually on 1st April. Payment of the allowance claimed by them for any journey should be refused when the order sanctioning it is more than a year old and has not been renewed.

(Archdeacon of Lucknow No. 411B., dated the 13th May 1935, Dy. No. GA III-024.)

No. 35.—Bills for travelling allowance of non-official members of the Legislative Council.

The travelling allowance bills of non-official members for attending meetings of the Legislative Council and Legislative Assembly, United Provinces, should be paid provided the bills are countersigned by the Secretary, Legislative Council and Legislative Assembly respectively. These bills should be paid direct either at the treasuries of the districts or at Lucknow or Naini Tal as may be specified by the Controlling officer.

(Circular letter No. G A-IV/1738, dated the 29th July 1937, printed in U. P. Gazette, Part V, dated the 31st July 1937.)

No. 36—Deleted.

No. 37.—Maintenance of a register of travelling allowances as a check against double payment.

To guard against double payment of travelling allowances, Heads of departments and Commissioners of divisions are requested to maintain a register somewhat in the following form :—

District:

Officer on whose behalf the bills drawn.	Dates of journeys for which travelling allowance is charged		Amount of bill.	Date on which the bill is passed by the countersigning officer.		
Name.	Rank.	From—	To—	Rs.	a.	p

—(No. 5 of 1897),

No. 38.—Information to be furnished with regard to journeys performed by motor cars and motor cycles.

1. In all journeys performed in a private motor vehicle it should be distinctly stated in the travelling allowance bill whether the car, or the motor cycle, as the case may be, was hired, was the property of the officer himself or was lent to him or whether the journey in question was made in company with the owner of the car.

2. In all cases where road mileage is claimed and where the road journeys are performed by a motor vehicle which includes a motor cycle the requisite information should invariably be endorsed on the bill, a note that the journey was not made by a motor vehicle being given in all other cases.

(A.G.'s Circular letter No. G. A. D. 14, dated the 25th July 1916.)

No. 39.—Bills for the salary and allowances of a Gazetted Officer who is about to retire or to proceed on furlough.

[ART. 287 (3), C. A. C., AND PARA. 462 (3),

F. H. B., VOL. V.]

In the case of a Gazetted Officer who is about to retire or to proceed on leave, the bills for his salary and allowances should be submitted to the Accounts Officer for special check as soon as his intention becomes known.

2. This order does not refer to the allowances payable to an officer for a broken period of a month up to the date of his proceeding on leave, nor does it modify the orders under which the final payment to an officer retiring from the service should not be made without a reference to the Accounts Officer.—(G. L. No. 87 of 1894).

No. 40.—Drawing of part of pay of Gazetted Officer at the capital town of the Province or at Cawnpore.

[ART. 56, C. A. C., AND PARA. 121,

F. H. B., VOL. V.]

1. Officers who are desirous of availing themselves of the concession of drawing their pay partly at the headquarters of the district in which they are serving and partly at Allahabad or Cawnpore will intimate to the Accounts office the amount they wish to draw through their agents at Allahabad or Cawnpore. The Accounts office will then issue instructions to the Treasury Officer authorizing the payment at the district treasury of the pay of the officer less the amount to be drawn at Allahabad or Cawnpore and will at the same time authorize the agent concerned to draw the remainder of the pay at Allahabad or Cawnpore.

2. The officers will prepare their salary bills for the full amount as usual, make therefrom the usual deductions on account of annuity deductions, fund subscriptions, income-tax, etc., and finally deduct from the last line of the bill (net amount payable) the amount they have intimated to this office as payable at Allahabad or Cawnpore. They should, however, give a receipt for the full amount, adding "of which Rs. _____ will be drawn by my agent _____ at Allahabad/Cawnpore. Treasury Officer will be careful

to see that only the net amount according to instructions received is paid at the treasury.

3. Bankers and agents will receive payment of the lump-sums so deducted on presentation of their claims at Allahabad or Cawnpore. They will prepare their claims in accordance with the instructions issued by the Accounts office. Simple receipts should be prepared on plain paper for each officer separately showing the names of the officers, the service to which they belong, the districts in which they are serving, the amount claimed on their behalf and the month in respect of which the claim is made. These receipts should be signed by the agents or banks as having "received payment" and the payment will be made in the usual way.

4. The intimation received from officers availing themselves of this concession will be acted upon till further notice. In view of the clerical labour involved by frequent alterations, the officers should abstain as much as possible from revising the amount to be drawn by them at Allahabad or Cawnpore.

NOTE.—The concession applies to allowances drawn on the salary bill form and not to allowances drawn on bills for travelling allowances or other personal claims.

(Circular letter No. G. A. D.-6, dated the 2nd May, 1917.)

No. 40-A.—Payment under Treasury Order 23 *amf.*

Treasury Order 21 in Appendix II to the Financial Handbook, Volume V, requires that no withdrawal from the Treasury is permissible to meet the claims of a Gazetted Government servant until an Audit Officer has intimated the rate at which payment should be made. Treasury Order 23, however, provides that in a case of urgent necessity a Collector may require a Treasury Officer to make a payment without awaiting the formal authority of the Audit Officer. Cases have come to the notice of Government in which Collectors have ordered immediate payment under circumstances in which there was no urgency or in which no serious consequences would have resulted had the payment been deferred until receipt of the Audit Officer's formal authority. Thus, in one case, the Collector ordered payment of a trivial sum to a Gazetted Officer by virtue of his powers under Treasury Order 23, although obviously no serious inconvenience could have resulted to the officer had this small payment been deferred till the receipt of the formal audit authority. The Government have accordingly laid down that, in order to justify any orders under Treasury Order 23, the necessity should be so urgent that in the absence of such orders serious inconvenience would result to the officer concerned.

(G. O. No. B.-2154-X-183, dated the 1st February 1935, T. M. Case No. VI-190.)

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No. 41.—Sections of establishment.

[ART. 61, C. A. C., AND PARA. 126,

F. H. B., VOL. V.]

1. Establishment bills should be divided into sections the arrangement of which is shown in Appendix A. Great care should be observed in keeping to this arrangement, any departure from which greatly inconveniences the Account office.

2. In preparing also absentee statements, annual establishment returns, proposition statements and similar documents the same arrangement should be followed.—(G. L. No. 16 of 1899).

No. 42.—Annual establishment return.

[ART. 62, C. A. C., AND PARA. 127,

F. H. B., VOL. V.]

The annual return of establishment prescribed by the Code shall be submitted for all permanent establishments the pay of which is checked by the Accounts office.

(C. G's. No. 1081, dated 16th August, 1894.)

NOTE 1.—Code forms Nos. 3 and 4 (detailed statement of permanent establishment) have been standardised as treasury forms Nos. 364 and 365, respectively, and may be obtained from the local treasury office. The old practice of requisitioning these forms from the Accounts offices should therefore be discontinued.

(Circular letter No. T. M. 93, dated the 6th March, 1927.)

NOTE 2.—The nationality of Government servants bearing European or Anglo-Indian names should be promptly noted in red ink, in the right hand margin of the annual establishment return (Form 3) in all cases in which a Government servant's pay is Rs. 100 or more.

(Vide A. G.'s letter No. 3299E/55-Admn.—23, dated the 24th July, 1923. Dy-
No. C. G. 478/1947 T.M.)

2. The latest orders permitting retention in the service or retirement of non-ministerial officers attaining the age of 55 years, or of ministerial officers

who would attain the age of 60 years during the next financial year, should be invariably quoted.

NOTE.—The order referred to should always be communicated to this office as soon as they have been issued.

(G. L. No. T. M. 369, dated the 12th September, 1904.)

3. The details of new names included in, and of the old names omitted from, the return should be complete, so as to admit of a thorough check by this office.

4. Before endorsing the certificate of comparison, special care should be taken to see that the entries in the returns have actually been compared and found to agree with those in the service books of the officials concerned.—(No. 29 of 1899).

5. The annual returns of the undermentioned Local Fund employees have been discontinued :—

(i) District board's employees excepting—

- (a) Servants for whom contribution is paid by district boards to Government for pensions from General Revenues.
- (b) Sub-Assistant Surgeons and Superintendents of Vaccination.
- (c) Vaccinators who were before the 27th November, 1900, enrolled as officers of Government and are in the employ of the district board.

(L. O. A. office order No. 431, dated the 28th July, 1907.)

NOTE.—All the returns referred to in clauses (b) and (c) above should be submitted to the Account office through the Chairman, district board.

No. 43.—Proposition statements for revision of establishments.

1. When proposals for revision of establishments are made, proposition statements should in all cases accompany them and the proposals should be forwarded direct to Government instead of through the Accounts office as hitherto. In no case should effect be given to the proposals until the sanction of Government has been received.

(A. G.'s letter No. T. B. 661, dated 17-9-1900. Dy. No. T. M. 4172.)

2. This rule does not, however, apply to the following temporary establishments, which are paid out of the special allotments provided for them, and for which proposition statements are not required :—

- (a) Extra establishment for supernumerary officers.
- (b) Extra Revenue Accountants for taqavi work.
- (c) Assistants to Revenue and Treasury Accountant.
- (d) Extra record-room.
- (e) Extra rent suit process servers.
- (f) Extra messengers for rasad work.
- (g) Extra money testers.

3. The forwarding officers should, in all cases where an increase of expenditure is involved in the revision of establishment, send up duly filled in the re-appropriation statement required by Article 191, C. A. O., and para. 139 of the Budget Manual.

(G. O. No. 2338/X-33, dated the 28th July, 1908. Dy. No. L. G. 1013, T. M. 3340.)

4. The formula for the calculations of the average cost of time-scales of pay are laid down in Appendix VIII to the Financial Handbook, Volume V, Part I. For orders regarding calculation of the average monthly cost in respect of posts on rates of pay which were known as 'progressive' under the rules in force prior to the introduction of the Fundamental Rules and which have not subsequently been declared by Government to be on a time-scale basis, see note 2 to paragraph 129 *ibid*.

All such estimates of average cost will be verified in the accounts office.

No. 44.—Monthly pay bills and absentee statements.

[ART. 61 AND 66, C. A. C., AND PARAS. 131 AND 134,

F. H. B., VOL. V.]

(a) Presentation of pay bills.

The last working day of the month as used in Article 38, C. A. C., and para. 97, F. H. B., Vol. V, should be taken to mean the last working day of the office presenting the bills, whether the office is closed during public holidays under the Negotiable Instruments Act or otherwise. Thus if an office closes for the Christmas holidays from 24th to 31st December, the last working day of the office would be the 23rd December. The date of presentation of pay bills would be three days before the 23rd at Allahabad and two days before the 23rd at treasuries other than Allahabad.

(b) General instructions.

Sufficient care is not always taken in the preparation of absentee statements of establishments, and, in consequence, the check of bills is rendered unnecessarily difficult. The notes printed in small type at foot of Form 8 of the Civil Account Code and Form 10 of the Financial Handbook, Vol. V, contain instructions on this point, and heads of offices are requested to see that these rules are understood and carefully applied in their offices.

2. There is also diversity of practice in regard to the filling up of column 7 of establishment pay bills headed 'Total'. The correct method is clearly shown in Form 11 of the Financial Handbook, Vol. V, from which it will be seen that the net total of each section, inclusive of fund subscriptions and income-tax, is alone entered in this column, whilst fund deductions and income-tax, are shown in the columns provided for the purpose, and the totals thereof deducted *at the foot of the bill* from the total of column 7. No departure should be made from this rule.—(No. 10 of 1890.)

3. The following points should also be carefully observed in drawing up bills in future :—

- (a) The amount of substantive pay, inclusive of personal pay or special pay, if any, and officiating pay payable to each person on duty, and leave salary for each absentee, whether drawn or not, should be entered in the third, fifth, and fourth column respectively of a bill, any amount drawn but "held over" for future payment being shown in red ink in the appropriate columns (3), (4), (5) or (6) as the case may be and ignored in totalling.

- (b) If for any reason the leave salary claimed by a Government servant on leave is not known (as for example when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty should be entered in column 4 of the bill, the amount being treated as " Held over " pending the fixation of the amount of his leave salary.

(Circular letter No. T. M. 74, dated the 29th November, 1926.)

- (c) The practice of showing the sanctioned pay of each post in the third column and saving due to the absence of incumbents on leave, suspension or otherwise in the thirteenth column with " fines " should be discontinued.—(No. 80 of 1893.)
- (d) Whenever pay relating to more than one section of an establishment bill or to more than one month is refunded as undisbursed pay, separate totals for each section and month should be given in the details of absentees' pay refunded.—(No. 12 of 1906.)

4. In all cases the nature of absence, whether due to leave or other arrangement, should be clearly specified in the absentee statement and the term " deputation " should not be used.—(No. 8 of 1901.)

5. Leave salary of non-gazetted officers on leave, which can be drawn monthly, should always be so drawn, and should not be held over for future payment. The amount when drawn should be remitted to the payee by means of postal money-order, the receipt whereof, signed by the payee, should be attached to the acquittance roll. In remitting the leave salary, the money-order commission, which is payable by the payee, should be deducted from the amount of the leave salary.

The above instructions should be very carefully followed in order that the number of arrear bills may be minimised.

(A.G.G.'s No. 178, dated the 4th June, 1904.)

6. The rate of leave salary actually received by an absentee by the operation of the orders in Government of India, Finance Department No. 7-C. S. R., dated the 18th January, 1923, should not be taken into account in recording the leave granted to inferior servants in their leave accounts, but that the account should be debited with the kind of leave granted.

(*Vide* Auditor-General's letter No. 1198-C.83—23, dated the 23rd October, 1923, Dy. No. C. G. 836, T. M. 2917.)

(c) Patwari establishment bills.

(1) The names of patwaris irrespective of pay may be omitted from the establishment bills, the following certificate being given on the bill in support of the personal allowances drawn for them.—

"Certified that the personal allowances drawn for patwaris have been billed for in those cases only in which the personal allowances have been duly sanctioned, and have not been reduced or absorbed by promotion to a higher grade."

(A.G.G.'s general letter No. T. M. 5, dated the 15th June, 1904.)

(2) The rules regarding leave and travelling allowance to patwaris in the plains are contained in Appendix II to the Land Records Manual. The tra-

velling allowance to patwaris in the hills is to be regulated by the rules laid down in G. O. (Revenue Department) No. 432 (1)/I-71-B., dated March 25, 1937. These rules are being incorporated in the Financial Handbook, Vol. III.

[Board of Revenue (Land Record) letter No. L. R. 7044/I-809-A, dated the 15th June 1935, Dy. No. A. V. /1082 and Finance Department endorsement No. 432 (2)/I-71B, dated the 25th March 1937, Dy. No. A. V./5205.]

(d) **Registration establishment charges.**

The District Registrar may include in his establishment bill the pay of the establishment of such Sub-Registrars as are stationed in the same revenue district. He should, however, sign a separate bill for the establishment of those Sub-Registrars who are stationed in a revenue district other than that in which his office is situated, for payment at the treasury of that district, either in cash or by tahsil cash orders as may be requisite. The salaries of the Sub-Registrars should in all cases be drawn on a separate bill.

(File A.-G.'s letter No. T C. 654, dated the 25th August, 1917, Dy. No T M 1662)

(e) **Jail establishment bills.**

The pay of the Jail establishment borne on a provincial scale should be drawn in one bill, *viz.*, (1) Jailors, (2) Deputy Jailors, (3) Clerks, (4) Instructors (Central Prisons), (5) Matrons, (6) Head Warders, (7) Female Warders, (8) Convict Warders, (9) Apprentice Warders, etc.

2. The pay bill of Jailors and other Jail officials mentioned above should be drawn under the different sections as at present, special care being taken that the names of the permanent incumbents on leave, etc., are shown above the names of the officiating officers.—(No. 8 of 1902.)

(f) **Police establishment bills.**

The following instructions should be observed in the preparation of the monthly establishment bills of the Police Force below the rank of Inspectors :

(1) Two main bills should be drawn up every month.

(2) The pay and other allowances of European Sergeants, Civil Sub-Inspectors, Head Constables and Constables should be separately drawn in one bill, and those of Armed Sub-Inspectors, Head Constables and Constables should be drawn in another bill.

(3) *Leave and Suspension.*—The substantive pay and the acting allowance of men promoted should be drawn together and shown in the grade to which each of them has been promoted. The absentee statement should always show the full chain of arrangements. If an outsider is not appointed in the last grade, a note to that effect should be made against the arrangement. The grades of men on leave, etc., and of those promoted in their arrangements should invariably be shown in the respective columns of the absentee statements. When no arrangements are made, the difference between the pay and the leave salary of the absentee should, under no circumstances, be shown as held over for future payment. Only the leave salary of the absentee should in such cases be drawn in the bill, the balance being left out as savings. If arrangements are made afterwards the allowances might be drawn on a supplementary bill payable from savings, the reasons for not drawing the charges in the regular bill being noted.

(4) In case of *suspension as a specific penalty*, amounts allowed during suspension should only be shown in the bill; the balance of the pay should not be shown as held over, but treated as savings.

(5) In case of *suspension pending inquiry* no amounts should be billed for on this account, as the amount of the claim is unknown. On subsistence grant, if any, being subsequently allowed, the amount should be drawn against the pay so left out. The name of the officer suspended (only in the case of Sub-Inspectors) should, however, be always shown in the body of the bill, and in the absentee statement in such a case.

(6) The pay of men *reduced* should be drawn in the grade to which they are reduced, a note being made in the section of the original grade in the case of Sub-Inspectors only.

(7) If a Sub-Inspector is *dismissed, pensioned or transferred* permanently his name should not be shown in the body of the bill. Similarly, in case of Head and Foot Constables no amounts should be drawn and held over for such of them as are pensioned, dismissed or transferred with a view to meet charges drawn subsequently in connexion with arrangements made in their places. The pay of such officers should always be treated as savings.

(8) Promotion to Civil Sub-Inspectors in vacancies occurring in other districts of the division *must always* be noted in the body of the bill and in the absentee statement of the establishment bills of both districts. Omission to do so has caused great inconvenience. This matter should receive special attention in the preparation of the bill.

(9) The new bill forms provide sufficient space to fill in the details of amounts claimed. The details should be shown as per sample given below :—

Num- ber.	Name of post.	Pay, etc., claimed.	Pay, etc., held over.	Net charges.
20	<i>Head constable, 3rd grade.</i> Full pay at Rs. 25 each	Rs. a. p. 500 0 0	Rs. a. p.	Rs. a. p.
	2 on leave on average pay at Rs. 25 each ..	50 0 0	25 0 0	
	3 on leave on half average pay at Rs. 12-8-0 each.	37 8 0	12 8 0	
2	Acting allowance to 2 constables, 2nd grade, at Rs. 6 per mensem each ..	Rs. 12		
	Pay at Rs. 15 each	30	42 0 0	
	2 under suspension at Rs. 6-4-0 each ..		12 8 0	
	Pay from 1st to 15th April, 1916, at Rs. 25, dismissed from 16th.		12 8 0	
1	Substantive and promotion pay of a constable, 1st grade, from 16th April, 1916, at Rs. 25.	12 8 0		
1	Pay from 1st to 10th April, 1916, at Rs. 25 and leave salary from 11th to 30th April, 1916 at Rs. 12-8-0 on leave on half average pay.	Rs. 16 11 0	16 11 0	
	Acting allowance to 2 constables, 1st grade, officiating in the vacancies of 2 head constables, 2nd grade, on leave average pay at Rs. 6 per mensem each ..	12		
	Pay at Rs. 16 per mensem each	32	44 0 0	
	Total ..	727 11 0	54 3 0	673 8 0

Armed police duty allowance to naiks and constables on leave and A class allowance to constables on leave should be shown in column for "leave salary" for the period during which they are on leave, and not in column of pay.

(10) Station house allowance, assistant station officers' allowance and staff allowance being special pay when paid to sub-inspectors on leave should be shown in column for leave-salary. Their details should be shown in the average calculation memo. and in the absentee statement.

(11) Totals of city allowance, A class allowance, and armed police duty allowance should be shown separately.

(12) The pay and the acting allowance, city allowance, and armed police duty allowance in respect of promotions from constables to naiks or head constables, or from naiks to head constables, should be shown in the grade in which they actually work for the period.

(13) Brief explanation of amounts *held over* and pay drawn for *broken periods* should be always given in the body of the bill against the item concerned.

(14) If a Sub-Inspector is transferred from another district, his last pay and charge certificates should always be attached to the pay bill of the district in which his pay is claimed for the first time. In the case of head constables, naiks and constables the dates and hours (A. M. or P. M.) of making and taking over charge in the different district should be noted in the remarks column.

(15) In the case of drawal of leave salary equal to the pay of the post, a certificate to the effect that the men were in permanent government service on or before August 24, 1927, should be furnished. In other cases, the average calculation memo. should be attached to the bills. If the memo. is furnished with any other document reference to that effect should be recorded on the bill.

(16) A certificate to the effect that the conveyances for which the conveyance allowances are claimed in the bill have actually been maintained during the month, should be appended to the bill.

(17) When any amount is refunded, (i) the nature of the refund, (ii) the period to which it relates, and (iii) the rate at which the refund is being made, should be stated.

(18) In case of recoveries of advances, the nature of the advances should be specified.

(V. B.—The sub-paragraph 9 refers to the new form of bills.)

(g) Pay bills of Deputy Inspectors of Schools and their Subordinates.

The Local Government have dispensed with the countersignature of the Inspector of Schools on the pay bills of Deputy Inspector of Schools and their subordinates. Such bills should, therefore, be paid on the signature of the Deputy Inspectors of Schools without requiring the countersignature of the

Inspectors of Schools. This order does not affect tentage allowance which requires the sanction of the Inspector of Schools and should be drawn on separate bills.

(Circular letter No. T. M. 23, dated the 3rd November, 1914.)

(h) Pay and contingent bills of Government Middle Schools.

The Head Masters of Government schools referred to in paragraph 131 (4) and in note 3 under paragraph 176 of the Financial Handbook, Volume V, Part I, are the Head Masters of Government High Schools and Normal Schools, all of whom are Gazetted Government servants. The non-Gazetted Head Masters of Government Middle Schools are not empowered to draw bills over their own signature and the countersignature of the Inspector of Schools is necessary on the bills presented by them.

(Finance Department U. O. No. Bt. 269, dated 22nd September 1933 case ending with letter No. Edn./2004, dated 11th October 1933. Dy. No. T. M. 862.)

No. 45.—Pay of extra and temporary establishments.

[ART. 64, C. A. C. AND PARA. 131.]

F. H. B VOL. V]

1. General Construction.—Pay of temporary establishments, except those referred to in the exception to Article 85, C. A. C., and in para. 156 F H. B., Vol. V, should not be included in contingent bills. In future, in the case of departments in which it is necessary, from time to time, to employ extra and temporary hands of any sort, the officer wishing to employ them should either get the formal sanction of Government in each case, or else obtain in the usual way a budget allotment for temporary establishment, against which the Account office will pass such charges within a limit of rates to be fixed by the Local Government.

2. The charges on account of these extra and temporary establishments should be drawn separately in an establishment bill form [Treasury Form 255 (old) or 257 (new)].—(No. 105 of 1894.)

No. 46.—Payment of Settlement Amin's fees.

The fees payable to Settlement Amins for correction of field boundaries should be drawn from treasury by Settlement Officers on bill form 290 (old) or 296 (new), prescribed for the purpose, and the following certificate printed thereon should invariably be signed. The amounts thus drawn need not be included in the monthly detailed contingent bill of the Settlement departments sent to the controlling officer for countersignature :—

"Certified that the amounts drawn in the bill have been paid to Settlement Amins for correction of field boundaries and their receipts taken on the acquittance roll, and also that the fees for correction of boundaries were duly levied in accordance with the prescribed rates and credited into the treasury."

(Circular No. 29, dated the 28th January, 1904)

No. 46-A.—Payment of pay and travelling allowance, etc., of the Veterinary Inspector and his peon at Kotdwara, Garhwal District.

Payment of pay and travelling allowance, etc., of the Veterinary Inspector and his peon whose headquarters are at Kotdwara, district Garhwal may be obtained at the Lucknow Treasury on bills presented by the Superintendent,

Civil Veterinary Department and the amounts remitted by money order, the commission on which may be charged to contingencies.

(A. G.'s letter No. A. V.-1725, dated 6th November 1933.)

No. 47.—Supplementary establishment bills.

[ART. 72, C. A. C., AND PARA. 141.]

F. H. B., VOL. V.]

The following instructions should be carefully observed, in future, in drawing supplementary establishment bills and the pay of men for broken periods whose names are not shown in the establishment bills :—

1. More than two supplementary bills should not be drawn in any month, *viz.*, one on or before the 10th and the other on or before the 30th of the month. This rule may, however, be relaxed in cases of special urgency and a supplementary bill may be drawn at any time, but in all such cases the necessity for this course should be clearly explained in the bill. The above instructions should also be observed in regard to the preparation and submission of arrear bills more than six months old.—(See Order No. 8.)

2. In the special form of supplementary establishment bill separate columns have been provided for the drawal of amounts met from "withheld pay," "undisbursed pay refunded" or from "savings". Arrear pay claimed for the same month should be billed for together, and a red line should be drawn across the bill to separate the amounts drawn for each month. The bill should always be prepared in chronological order.

3. Against each item of a supplementary bill the particulars of the original amount from which it is to be met should be invariably given, and in the case of drawals from savings the reasons for the non-inclusion of these items in the main monthly establishment bill should be clearly explained.—(No. 29 of 1901.)

In the case of drawals from "undisbursed pay refunded" the sectional total for the month concerned as shown in the details of absentees' pay given in the bill in which the amount was refunded, and not the total amount refunded should be quoted against each item in the supplementary bill.—(No. 12 of 1906.)

No. 48.—Nature of service to be noted in service-book.

[ART. 73, C. A. C., AND PARA. 142.]

F. H. B., VOL. V.]

1. Non-pensionable service should be distinctly entered as such in column 2 of service-books, the rule under which it is considered non-pensionable being quoted. Similar notes should be made in the service rolls of men who are not required to keep up service-books, and in the detailed statements of establishment as it stands on 1st April submitted for record in this office.

2. When a doubt is entertained, the entry should be "doubtful whether pensionable." But correspondence to solve such doubts should not ordinarily be entered into while the officer remains in the service.—(No. 56 of 1885.)

3. The service-book should record neatly and clearly all the successive changes in the pay of and post held by a Government servant and the reasons for such changes. In case a man holds an officiating post the officiating pay should be entered clearly in the column provided for it in cases in which it is necessary to enter acting allowance under item (5) of the direction printed on

Form 23 at page 103 of the Appendix to the Civil Service Regulations. All other important events in the service of a man, such as reduction, etc., should be recorded clearly (preferably in red ink).

As regards qualifying service previous to permanent qualifying service of a Government servant, it is necessary that extracts of departmental orders, etc., showing the nature of the temporary or officiating vacancy in which or in the chain of which the official was appointed should be attached to the service-book so that unnecessary references and delay may be avoided.

(Circular letter No. Pen. 19, dated the 6th August, 1923 and Pen. 34, dated the 15th October, 1923.)

No. 49.—Travelling allowances of clerks on tour.

1. A separate bill should be prepared for the travelling allowances of clerks, etc., accompanying each Gazetted Officer on tour. For instance, the travelling allowance of the establishment accompanying the Joint and Assistant Magistrates and Deputy Collectors should not be included in the travelling allowance bill of the establishments accompanying District Officers. Similarly the travelling allowance of the establishment accompanying the Superintendent and the Assistant Superintendent of Police should be drawn separately.

This does not, however, apply to the case of menial servants nor to monthly bills of policemen. The travelling allowance of Armed Police should, however, be drawn on separate bills, the words "Armed Police" being inserted on the face of such bills.

(Circular No. 13 of 1902-03, and I. G. P.'s notification No. 1095/III-609-1916, dated the 26th April, 1920, Dy. No. 5316T.M.-242.)

2. Travelling allowance bills of the camp staff of the Superintending Engineers, Public Works Department, Irrigation Branch, may be paid at the treasury of any district within their jurisdiction in which they may be touring.

A list of the treasuries within the jurisdiction of each Superintending Engineer is given below :—

Superintending Engineer.	Name of treasuries
1. Circle I (Irrigation Works) .. .	Roorkee, Meerut, Bulandshahr, Aligarh, and Muzaffarnagar.
2. Circle II (Irrigation Works) .. .	Aligarh, Mainpuri, Cawnpore, Etawah, Etah, Fatehpur and Allahabad.
3. Circle III (Irrigation Works) .. .	Dehra Dun, Saharanpur, Muzaffarnagar, Meerut, Bulandshahr, Muttra and Agra.
4. Circle IV (Irrigation Works) .. .	Jhansi, Bandi, Orai (Jalaun) Mirzapur and Hamirpur.
5. Circle V (Irrigation Works) .. .	Bareilly, Shahjahanpur, Sitapur, Lakhimpur-Kheri and Prithibti.
6. Circle VI (Irrigation Works) .. .	Lucknow, Hardoi, Unao, Rai-Bareli, Bari Banki, Sitapur and Shahjahanpur.
7. Development Circle (Irrigation Works)	Roorkee, Meerut, Moradabad, Bijnore, Saharanpur, Muzaffarnagar, Sultanpur, Bulandshahr, Aligarh, Etah, Muttra, and Fyzabad.

[G. O. No. B-974-X-268, dated the 26th April 1935 and G. O. No. B-733-X, dated the 26th March 1935 W.E. (Case No. IV-15 (TA)].

No. 50.—Maintenance of a register of travelling allowances as a check against double payment.

To guard against double payment of travelling allowances all Heads of Departments and Commissioners of divisions should maintain a register in the following form :—

District department or office

Government servant on whose behalf the bill is drawn.		Dates of journey for which travelling allowance is charged		Amount of bill	Dates on which the bill is passed by the countersigning officer.	
Name.	Rank.	From—	To—		Rs	a.p.

(G. O. No. A.3783/X—151, dated the 28th September, 1923, Dy. No. L. G. 5008 T. M. 2619.)

No. 51.—Preparation of Travelling Allowance bills.

1. **Daily allowance exchanged for actual expenses.**—When a non-gazetted ministerial or civil officer travels by public or hired conveyance, and is allowed to exchange his daily allowance for actual expenses, not exceeding the mileage rate allowed for his class, the kind of "public conveyance" used should be stated in the certificate required under clause (d) of para 27 (B) of the Financial Handbook, Vol. III—(No. 166 of 1889.)

NOTE.—For definition of "public conveyance" see para 11, F. H. B., Vol. III.

2. *Omitted*

3. In preparing bills for travelling allowance the month in which the journeys (for which the allowance is claimed) were made should be entered in the space provided for the purpose on the top of the bill form, both in the case of Gazetted Officers and establishments.

(A.G.'s No. T. M. 197, dated the 16th June, 1904.)

4. Paid apprentices in District Offices should be treated as Government servants and should be granted travelling allowance on transfer under rule 42 of the Financial Handbook, Vol. III.

(G. O. No. 3116, dated the 27th July, 1926, Dy. No. T. M.—1755.)

No. 52.—Travelling allowances in cases of transfer of subordinates.

Sufficient details such as relationship and age of the members of family for whom travelling allowance has been claimed should invariably be given so as to enable the Audit office to apply the requisite checks.

No. 53—Deleted.**No. 54.—Travelling allowance for attending courts to give evidence.**

Bills for travelling allowance claimed by Government officials for attending courts by which they are summoned to give evidence should be supported by a certificate in the following form prescribed by the High Court of Judicature at Allahabad and the Chief Court of Oudh —

'Certified that	of	<u>Office</u> <u>Department</u>	attending his court on the	to give evidence	
of facts which came to his knowledge in his		<u>public</u> <u>private</u>	capacity, and has been paid by me on account		
of—					Rs.
(1) Travelling allowance					
(2) Subsistence allowance					
			Total ..		

due under the rules of courts.

Presiding Officer."

(G. I. F. D. no. 5704-A, dt 10-10-1906.)

No. 55.—Conveyance allowance.

1. Conveyance allowances are given to enable officers to meet certain specific expenditure and Government is entitled to satisfy itself that the officer concerned does move about adequately in discharge of the duties for the performance of which the allowance is granted to him. It is not the intention of the Government of India, however, that a certificate of possession of the necessary means of conveyance should be required in all cases. Audit requirements cannot ensure the fulfilment of the essential condition attaching to all conveyance allowances, namely, that the officer should move about adequately in discharge of his duties and the responsibility for seeing that he does so rests on the executive authorities, who have full discretion as to the means to be adopted for so satisfying themselves.

2. Subject to the recognition of this responsibility, full discretion has been left by the Government of India to authorities subordinate to them who have power to sanction conveyance allowances, to decide in each case whether an officer should be required for audit purposes to give a certificate of possession of means of conveyance.

(G. I., F. D., No. 224/E.B., dated the 5th December, 1919, Dy. No. G. I.-535, T. M. 2470.)

No. 56.—Correspondence with non-gazetted officers regarding pay, promotion and appointments.

Non-gazetted officers wishing to make inquiries regarding their pay, promotion and appointments should ordinarily communicate with this office through their immediate superior or through the head of the department.—(No. 18 of 1884.)

Chapter 6.—Contingent charges.

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No. 57—Deleted.

No. 58.—Classification of charges.

[ART. 82. C. A. C., AND PARA. 153,

F. H. B., Vol. V.]

Contingent charges are divided into the following classes:—

- (1) Contract contingent charges, *i.e.*, those for which a lump sum is allotted annually by the Provincial Government within which expenditure can be incurred without further sanction of any kind. The heads of expenditure to which the contract system applies are given in Appendix B.
- (2) Charges regulated by scales, *i.e.*, those which are incurred by disbursing officers in accordance with a fixed sanctioned scale and without the sanction of superior authority in each case. The items coming under this class are enumerated in Appendix C.
- (3) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of the superior authority.
- (4) Contingencies of heads of departments and other officers, passed on fully vouched bills which do not require counter-signature. The heads of non-contract contingent expenditure coming into this class are given in Appendix D.
- (5) All other contingent expenditure which cannot be taken to any of the above classes is termed “countersigned contingent expenditure.” The detailed heads included in this class are enumerated in Appendix E.
- (6) The requisite sub-vouchers should invariably be attached to contingent bills except in the case of abstract contingent bills, in which case they should be submitted with the detailed bills. In cases where the sub-vouchers are not obtainable at the time the bill is presented for payment a brief note explaining the cause of non-submission of the vouchers should be recorded on

the bill in order that the encashment of the bill may not be refused.

(A. G.'s General letter No. T. M./33, dated the 7th December, 1904.)

No. 59.—Contract contingent system.

1. The allotments sanctioned to meet the contract contingencies are of three kinds, *viz.*—(1) District allotment, (2) Divisional allotment, and (3) Provincial allotment. The detailed heads the expenditure under which has to be met from these allotments and the designation of officers who control the divisional and provincial allotments are given in Appendix B.

2. (a) Charges for contract contingencies will be drawn on special bill forms prescribed separately for each major head of account, *e.g.*, “7.—Land Revenue”, “9—Stamps”, “25.—General Administration”, etc., and each officer should see that the particular form prescribed for his office or department is used, as a bill if it is not drawn in the prescribed form will not be honoured. The number of the form prescribed for each major head is entered in Appendix K.

(b) Separate bills must be drawn for separate departments, and charges under each major head should be drawn on separate bills against the allotment sanctioned for that head. Thus charges for country stationery in offices in which the charges are taken under a separate major head, “56.—Stationery and Printing”, should not be drawn in the same bill with the other contract charges of that office.

NOTE.—The country stationery charges of the Collectors' Excise department should be drawn on separate bills from those of the Land Revenue department. Honorary Magistrate's country stationery charges should be met out of the District Magistrates' or Deputy Commissioners' grant.

3. No detailed bills for contract contingent expenditure need be submitted to Controlling Officers for countersignature. Charges will be admitted on the contract bill in the prescribed form in which the necessary certificantes are printed. No sub-vouchers need be sent to the Account office.

NOTE.—All communications relating to Government servants, leave, pay, transfer, leave allowances, fund subscriptions and analogous matters should be treated as private and should not, therefore, be sent at the Public expense. (G. I. H. D., No. 2308 C/2408C, dated the 30th March, 1914, received with C.-G.'s letter No. 403A and A-600-13, dated the 3rd April, 1914. Dy. No. C.G. 20, T.M. 403.)

No. 60.—Contingent expenditure debitible to Provincial Allotments.

In detailed contingent bills the items of expenditure payable from “Provincial allotments” should not be included in the “Memorandum of allotment” and “Progressive expenditure”, but they may be separately shown in the body of the bill.—(No. 5 of 1899.)

No. 61.—Fixed contingent charges.

Fixed contingent charges which, like salary and establishment charges, become due for payment on the first day of the month following that to which they relate should not be drawn before the end of the month. Provision for such charges should be made in the budget according to the instructions contained in the note under Article 187 (g) of the Civil Account Code.—(No. T. M./13, dated the 1st June, 1907.)

No. 62.—Countersigned contingent charges—Monthly bill.

[ART. 104, C. A. C., AND PARA. 183,
F. H. B., VOL. V.]

1. Date of submission to Controlling Officer.—Disbursing Officers should forward to the Countersigning Officer the detailed bill of any month on the 1st or 2nd of the next month. It is requisite that Disbursing Officers should be strictly controlled by Countersigning Officers in the matter of prompt submission of the monthly detailed bills. A great deal of troublesome correspondence as well as the maintenance of a very heavy series of objection books are thrown upon the Accounts office when the Disbursing Officers fail to make arrangements for ensuring the maintenance of punctuality on the part of their subordinates in the despatch of detailed bills, and the delays run over months. The necessity of waiting for vouchers before the submission of the detailed bill cannot be admitted as a reason for delay, as money should not be drawn until actually required for immediate expenditure, and vouchers ought to be obtained as soon as the money is expended. Should it be the case that any portion of the money drawn in an abstract bill is not expended when the detailed bills fall due, the balance should be refunded to ensure the net drawing being fully covered by the account of expenditure for the month rendered in the detailed bill. The amount can be re-drawn when required. Government has sanctioned the proposal that any marked cases of delay over three months shall be specially reported for its orders.—(G. L. No. 8 of 1882-83.)

2 Under the orders of Government the following certificate must be endorsed on the first abstract bill presented at the treasury for payment during any month :—

"Certified that detailed contingent bills for all sums drawn from the treasury before the 1st of the preceding month have been forwarded to the Controlling Officer
—(No. 24 of 1901)

3. Countersigning authority.—The countersigning authority for each of the various classes of contingent expenditure is indicated in Appendix E.

No. 63.—Details of expenditure in monthly bill.

Heads of contingent expenditure are printed in the monthly bill forms. No manuscript entry should be made in the monthly contingent bills except where the forms specially provide for it, and when charges of an extraordinary nature, specially sanctioned by Government, in addition to the items provided for in the budget and contract allotments are to be drawn.—(No. 15 of 1881-82.)

No. 64.—Monthly bill not requiring countersignature.

[ART. 101, C. A. C., AND PARA. 178,
F. H. B., VOL. V.]

Heads of departments, Commissioners of divisions, District Judges, and Judges of Small Cause Courts whose contingent bills require no countersignature within the meaning of this rule should draw their contingent charges in Treasury Form 306 (old) or 304 (new).—(No. 15 of 1881-82)

No. 65.—Procedure during absence of Provincial Controlling Officer.

[ART. 104, C. A. C., AND PARA. 183,

F. H. B., VOL. V.]

A Provincial Controlling Officer, generally absent at a long distance from his headquarters, receives thence for formal countersignature bills there checked and examined in detail; his chief subordinate might be allowed to initial the entries in the register in his absence, putting in the margin the date on which he forwarded the bill to his chief. A memorandum should be sent back giving the date of countersignature and despatch of the bill to the Accounts office for note in the register; or if the countersigned bill is returned through the office, the register should be initialised and completed therefrom. This case applies only to a Provincial Controlling Officer, not to a local one, such as a Commissioner.—(*No. 15 of 1974-75.*)

No. 66.—Countersigned bill.

[ART. 105, C. A. C., AND PARA. 184,

F. H. B., VOL. V.]

Date of despatch.—Countersigning officers should despatch to the Accounts office all detailed bills countersigned by them on such dates that the last bill may reach this office not later than the 25th of the month following that to which it relates. It is of course, desirable that bills should be forwarded as much earlier as possible, and, as a rule, they should be sent in weekly batches, if not oftener.—(*G. L. No. 8 of 1882-83.*)

Invoice.—An invoice in the prescribed form should be sent with each batch of countersigned or monthly bills transmitted to the Accounts office. The invoice will be signed by the receiving clerk in the Accounts office and returned to the Controlling Officer, who should file it in his office.—(*G. L. No. 13 of 1878-79.*)

No. 67.—Destruction of vouchers for over Rs. 25.

Vouchers for sums in excess of Rs. 25 and not exceeding Rs. 100 appertaining to *countersigned* contingencies retained by the Controlling Officer (*No. 15 of 1881-82*), and those appertaining to *contract* contingencies retained by Disbursing Officers may be destroyed after three years.

(A.-G.'s No. 24953, dated 21st January 1898.)

No. 68.—Inter-departmental transfers.

In the case of supplies made by one jail to another situated in the same or in another province in British India the cost of prison labour and profit will not be charged, the cost of raw materials only being adjusted by book transfer. But when jail manufactured articles are supplied to jails in Native States or in Africa the cost of convict labour as well as profit should be charged, the prices of the articles thus supplied being fixed on ordinary commercial principles.

(G. I. H. D., No. 340-351, dated the 25th June 1904.)

No. 69.—Drafts on England.

The procedure to be followed in making payments for purchases made in the United Kingdom is laid down in rule 8 of Appendix X to the Financial Handbook, Vol. V., Part I.

No. 70—Sundry rulings.

(a) Diet-money paid to witnesses, etc., attending criminal courts.

1. Diet-money paid to complainants, witnesses and others attending criminal courts is regulated by sanctioned scales and does not require the counter-signature of the Controlling Officer. The money should in future be drawn on Bill Form 285 (old) or 292 (new) supported by the following certificate :—

“Certified that the diet-money charged for in this bill has been paid before the presiding officers of the courts, and that it is, *or has been certified to be*, in accordance with the sanctioned scale.”—(No. 35 of 1901.)

2. When the whole or a portion of the travelling and diet expenses is remitted by money-order in advance, the amounts should ordinarily be paid from the magistrate's permanent advance, which should, on receipt of the money-order receipt, be recouped by drawing a bill in the proper form with the certificate of disbursement duly endorsed thereon. But in cases in which amounts in excess of the balance of the permanent advance are required to be paid the money may be drawn from the treasury according to the instructions contained in the note under Article 83, C. A. C., and note 1 under para. 176, F. H. B., Vol. V, and on receipt of the money-order receipt a certificate of disbursement should be sent separately to the Account officer for final audit, the date and amount of the bill to which it appertains being specified thereon for reference.

(G. O. No. 1933/VI—1245, dated the 10th April, 1909, and A. G.'s Circular letter No. T. V. S. dated the 21st April, 1910.)

(b) Book-binding charges.

No charges (other than charges for materials) are admissible for book-binding in any office to which a book-binder is attached.—(G. L. No. 35 of 1873-74.)

(c) Liveries for messengers to Hill Stations.

Liveries may not be supplied to messengers attached to establishments permanently stationed at Naini Tal, but only to those belonging to departments which are ordered to accompany the Government to Naini Tal on the public service.

(A. G.'s order, dated the 27th August, 1908, filed with the Currency Officer case No. 28 of 1908-09.)

(d) Blankets for peons in public offices.

Blankets may be supplied at the public expense biennially to the peons attached to the several public offices at Allahabad, Lucknow, and Currency Office, Cawnpore, provided they perform outdoor work, and annually to peons of all classes who are on duty in the hills.

NOTE.—The above orders also apply to the process servers of the Court of Small Causes, Dehra Dun.

(e) Deleted.

(f) Office and ground rent.

1. The charges on account of office and ground rent shall be drawn on fully vouched bill [Form 306 (old) or 304 (new)] separately from those of the non-contract contingent items with a quotation of sanction of competent authority on each bill, and need not be supported by a detailed countersigned bill.

2. The first charge in every year must be supported by a certificate from the Executive Engineer or the Local officer concerned that a suitable public building belonging to the same government was not available for the purpose required.

(g) Rates and taxes.

All charges on account of rates and taxes, whether drawn in contract or non-contract contingent bills, must be recorded distinctly, the amounts being shown in the bills against the head "Rates and taxes," which may be opened, wherever required, in forms of contingent bills now in use. In support of such charges the following certificate should be furnished :—

"Certified that the buildings for which municipal rates and taxes have been charged in this bill are occupied by the office of _____, and that the assessment has been (certified by the Executive Engineer in respect of buildings borne on the book of the Public Works department, or in respect of other Government buildings by the departmental officers concerned) correctly made."

NOTE 1.—The portion in brackets may be modified according to circumstances.

(A.G. s Circular No. T. M. 30, dated the 2nd March, 1906.)

NOTE 2.—When an officer is required to reside in a building solely with a view to the better performance of his services no local rule or custom requiring him to pay a share of the municipal taxes of the nature of house or property tax can exist, because in law he is not the tenant or occupier of the building. Under the existing rules therefore the municipal taxes of the nature of house or property tax should in such cases be paid by Government. It will be for the Local Government to decide in each case whether, in fact, an officer is required to reside in a building solely for the better performance of his duties. In many cases no doubt can arise e.g., a police officer required to reside in a police station, a nurse in a hospital, a keeper in a lunatic asylum or a jailor in a jail. On the other hand Government has in many stations erected houses which are assigned to particular officers who are required to reside in them, although it may be in no way necessary for the performance of their duties that they should reside in any particular house. If the officer is required to pay the rent of the house, he could not in any case claim exemption from municipal taxes, since the relation of landlord and tenant would obviously exist. But even when the house is occupied rent-free, it would still have to be established that the occupation of the house was essential for the proper performance of the officer's duties before exemption could be claimed.

(G. I. F. D., No. 1035-E.B., dated the 9th August, 1917, Dy. No. G. I., 175, T. M. 305.)

NOTE 3.—Water-tax levied by the Municipalities is a service tax and is recoverable from the government servants occupying rent-free quarters. The local Government have exempted the menial government servants, police constables, naiks and head constables, from the payment of water-tax in respect of government buildings occupied by them rent-free.

(G. O. F. D. Nos. A.-25/X-534/41-E., dated the 9th January 1935 and A.-142/X-534/41-E., dated the 16th April, 1935 Dy. No. T. M. /1004 and T. M. /119.)

(h) Deleted.

(i) Deleted.

(j) Deleted.

(k) Deleted.

(l) Fees for copying work in Judicial record-rooms.

Fees for copying work in Judicial record rooms payable in the Province of Agra (in emergent cases for work done by outside agency at the maximum rate of one rupee per 1,500 words) under G. O. No. 4306/X-472, dated the 7th November, 1904, should be treated as non-contract contingent charges under para. 20, Appendix 5, C. A. C., and para. 27 of Appendix X, F. H. B., Vol. V., and drawn on Treasury Form 306 (old) or 304 (new) against a manuscript head "Fees for copying work." No recurring establishment charge

should be incurred on this account. Each bill should be supported by a manuscript certificate to the effect that the charges drawn therein do not exceed the prescribed rates.—(No. 6 of 1906.).

(m) **Charges for copies of records and correspondence of the Police department supplied to private individuals or bodies.**

Copying charges for police records payable by means of court-fee stamps are fixed at the minimum rates of (1) Rupee one for copying 1,450 English words, (2) Annas eight for examining 1,450 English words, (3) Rupee one for copying and examining 1,840 vernacular words (when separate copies are supplied together minimum rates should be applied to the total number of words and not to the number in each copy). The Head clerk will certify under each copy, the number of words and the fee charged. An amount equivalent to the fee realized will be paid to the copyist and examiner from the head "29—Police—District Executive Force—Allowances and honoraria" under the orders of the Superintendent of Police.

A court-fee stamp of one anna must be affixed to an application for a copy. Copies need not be written on impressed (copy-stamp) paper.

(Para. 485 of the Police Regulation.)

(n) **Sale of service postage stamps to the Dholepur State.**

The Dholepur State is authorized to purchase service postage stamps at their face value from the Agra treasury for use on its official correspondence.

(Director-General of Posts and Telegraphs' No 925 N. S., dated the 25th November 1916, copy received with Postmaster-General, Central circle, No. S., 15/57, dated the 10th November, 1917, Dy. No. 53067, T M. 2597.)

No. 71.—Contingent expenditure regulated by sanctioned scale.

[ART. 102, C. A. C., AND PARAS. 179 TO 181,

F. H. B., VOL. V.]

1. The maximum diet rates prescribed by the Local Government in para. 859 of the Medical Manual for patients in government hospitals and dispensaries are :—

- | | |
|-------------------------------|-----------------------|
| (a) For Europeans | .. Re. 1 per diem. |
| (b) For Indians | .. Re. -1/- per diem. |

The cost of diet for the ordinary mental patient in Mental hospitals has been fixed at Rs. 45-10-0 per annum.

(G. O. No. 1866/V.-233, dated the 18th December, 1936, Dy. No. M. J. /5979.)

2. The bills should be drawn in form 285 (old) or 292 (new). All receipt in support of the charges should be obtained and attached to the vouchers before they are submitted to the Accounts office. When this is not possible, these should be obtained and forwarded on the very day they are received.—(No. 23 of 1901).

3. Progressive total of inmates since 1st April (reduced to single days) should be recorded in the bills and a statement of the value of stock of articles of diet in hand on 1st April should be furnished with the first bill cashed each year.

(Circular No. T. M., 7, dated the 12th July, 1902.)

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No. 72.—Refund vouchers to be in prescribed form.

[ART. 113, C. A. C., AND PARA. 194,
F. H. B., VOL. V.]

Refunds of revenue of any kind should always be made in the prescribed form [Treasury Form 287 (old) or 294 (new).]

NOTE.—As the columns prescribed in the form mentioned above cannot properly be filled up in case of refund of spoilt stamps, form 170 (old) or 183 (new) may be used for such refunds.

No. 73.—Provincial allotments for refunds.

The allotments for refunds having been provincialized, neither the allotments nor the progressive expenditure upon refunds need be shown in the memorandum of allotment and expenditure on refunds bills.

No. 73-A.—Refund of Income-tax.

The Government of India have decided that refunds under section 48 or 49 of the Income-tax Act, 1922 (XI of 1922), to an assessee who is not resident in India will be sent direct to the claimant by a Bank draft or money-order at the claimants' cost.

(Circular letter No. C. P. A. 63, dated the 24th November, 1927.)

The Government of India have decided, in consultation with the Local Government, that the refunds of income-tax may be paid at sub-treasuries without the vouchers being first checked and the payment authorized by the Treasury officer provided the amount of refunds so payable is limited to Rs. 500 in each case. The following procedure should be followed by the Income-tax Officer and the treasury and sub-treasury officers.—

- (1) The Income-tax officer will use only one Refund Order Book for treasuries and sub-treasuries in a district and intimate to the sub-treasury officer concerned its number from time to time.
- (2) As a precaution against fraud, Income-tax Officers will send specimens of their signatures to the sub-treasury officers concerned. They will also issue advice notes to the Treasury and sub-treasury officers in advance, without which no refund order would be honoured. The sub-treasury officers must satisfy themselves that the currency of the refund order is not over and that the

the person claiming the payment is the person duly authorised to receive it and is properly identified.

[G. I., F. D. (Central Revenues) letter No. C-304-LT/33, dated August 23, 1934, copy received with G. O. No. B-1148/X-178, dated September 22, 1934 and letter No. 570-9/34, dated November 14, 1934, from the Commissioner of Income-tax. Case No. T.M./VI-34.]

(G. O. No. B-117-X-178, dated the 18th February 1935, and the Commissioner of Income-tax's letter No. 570-26-34, dated the 12th March 1935. T. M. Case No. VI-34.)

No. 74.—Land revenue refunds.

1. Refund of land revenue collected in excess of the demand should be drawn on fully vouched bills and passed on the authority of the Collector or Deputy Commissioner. The countersignature of the Commissioner is not required on bills of this description.

(Circular No. T. M. 16, dated the 5th March, 1903.)

2. The following classes of refunds are granted under the final orders of the authority noted against each, the countersignature of higher authority being unnecessary—

- (1) In connection with miscellaneous proceedings of revenue courts—Revenue court concerned.
- (2) Revenue receipts—Collector
- (3) Revenue records-room receipts—Collector.
- (4) Local Rates—Collector.
- (5) Acreage (Agra)—Collector.

(G. O. No. 1535/X-205-1909, dated the 27th June, 1911, by. No. L. G. 1751, T. M. 1908.)

No. 75.—Refunds of Canal revenue.

[ART. 114, C. A. C., AND PARA. 196,
F. H. B., VOL. V.]

Charges relating to refunds of excess collections of irrigation dues, *viz.*, the owner's rates and the occupier's rates should be drawn on C. A. C. Form 17 (Treasury form No. 294).

(D. A. G. s order, dated the 18th September 1933, Case No. IV-50.)

No. 76.—Refunds of court-fees and Process Fees as ordered by Courts.

[ART. 115, C. A. C., AND PARA. 197,
F. H. B., VOL. V.]

The following rules of the General Rules (Civil) for civil courts give directions as to the method of refund of court-fees and process-fees ordered by courts. The officer in charge of the treasury or sub-treasury must fill up Part III of the certificate and return it to the court *daily*. The certificates must not be allowed to accumulate in the treasury.—(No. 13 of 1880-81.)

General Rules (Civil) for civil courts, pages 217 and 218.

Rule 28.—Refund of court-fees other than process-fees, under an order passed under rule 27, will be made by certificate (Form 123) granted by the court to the person entitled to such refund authorizing him to receive from the Collector the amount therein specified.

* * * * *

Rule 29.—Refund of, or payment out of process-fees under an order passed under rule 27 will be similarly made by certificate in Form 123, authorizing the person entitled to such refund or payment to receive the amount therein specified from the officer-in-charge of the treasury or sub-treasury.

Rule 30.—Part I of Form 123 will be retained in the court, and Parts II and III shall be made over to the person to whom the refund or payment is to be made for presentation to the Collector, or at the treasury or sub-treasury.

On the refund or payment being made at the treasury or sub-treasury, the officer in charge will fill up Part III and return it to the court which granted the certificate, retaining Part II as his voucher for the refund or payment.

No. 77.—Refunds and repayments out of process-fees realized how to be shown in the treasury list of payments.

[ART. 115, C. A. C., AND PARA. 197,
F H B., VOL. V.]

1. Refunds of process-fees under rule 6⁴ of High Courts' Circular No. 15 of the 12th June, 1880, *vide* paragraph 25, page 215 of the General Rules (Civil) for civil courts, are to be treated as heretofore (as refunds of court-fee stamps) and included in the refunds schedule.

⁴ Refunds of process-fees and repayments out of process-fees to be made to persons appointed to execute commissions, not being officers of Government, specially appointed for the purpose, and to men appointed to ensure in pursuance of the rules made under Acts VII, 1870, and XII of 1856.

2. *Repayments* out of process-fees to persons appointed to execute commissions made in accordance with the same rule are debitible to "27—Administration of Justice". These charges should be entered in the body of the list of payments and not in the refund schedule under court-fee stamp refunds.

3. To observe this distinction Treasury Officers must be guided by the entries in the vouchers presented to them for payment, that is, if the amount to be paid is entered in the column (a) "to be refunded," it is a refund and should be charged in the refund schedule, whereas if the amount is entered in the column (b) "to be repaid", it is to be charged in the body of the list of payments.—(No. 35 of 1891.)

No. 78.—Refunds of value of spoilt stamps.

[ART. 115, C. A. C., AND PARA. 197,
F H B., VOL. V.]

1. The value of spoilt stamps will be refunded on presentation at the local treasury of the spoilt stamp paper itself, with an endorsement by the Collector specifying the name of the recipient and the amount payable to him, which will also bear the payee's signature. After payment the paper will be stamped "Paid" and sent to the Accounts office as a voucher in support of the refund. In case of refund of the value of adhesive labels not affixed to an impressed sheet or instrument, the payment will be made on a certificate of the Collector to the effect that the labels have been destroyed in his presence.

2. In case of renewals of stamps, a procedure similar to that described above, with the requisite modification, should be observed. But only stock and no account transaction should be made. The spoilt stamp paper or M6AGOA

certificate being sent to the Accounts office in support of the issue of fresh stamp given out in exchange, recorded in the monthly *plus* and *minus* memo.

(B. O. No. 125/V.—422A., dated the 20th March, 1903.)

No. 79.—Refunds of fees credited in connexion with the United Provinces Steam Boilers Act (III of 1915).

The refund of the amount of fees credited in connexion with the United Provinces Steam Boilers Act may be allowed on the original treasury chalan itself on the authority of the certificate of the Inspector of Factories and Boilers, United Provinces, without insisting on the claim being preferred on Treasury Form 287 (old) or 294 (new).

(Circular letter No. T. M. 19, dated the 24th August, 1917.)

No. 80.—Land compensation.

[ART. 116, APPENDIX 7, C. A. C., AND
PARA. 198, APPENDIX XI, F. H. B., VOL. V.]

1. A Treasury Officer has no concern with the award or with the award statement, but makes the payments on the authority of the Collector or other officer assessing compensation. This officer may either draw the amount due to each payee separately, in which case he should countersign the receipt in Treasury Form 179 (old) or 190 (new), and make it payable at the treasury to the payee, altering the words "Paid in my presence ^{in cash} _{by cheque}" to "Pay", or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance [in Treasury Form 181 (old) or 193 (new), to be filled in entirely in English], and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an adviee of orders paid.

2. The District Officer should be careful to see that money drawn is not kept unduly long as an advance. Land Acquisition Officers should not keep advance money in hand in any case for over three months. If the persons to whom compensation has been awarded for land taken up for public purposes do not appear to receive payment by the date fixed, the amount not disbursed should be at once placed in *Revenue Deposit* under Form E., Appendix 7, C. A. C., and Appendix XI, F. H. B., Vol. V. [Treasury Form 180-A (old) or 192 (new).] so that the accounts of the work may be closed. At the same time it should be borne in mind that a large number of revenue deposits cause much labour in the treasuries, and their number should be kept down. It is therefore desirable that the disbursement should be made as promptly as possible.

(A.-G.'s No. D.58, dated the 21st May, 1903, and correspondence ending with G. O. No. 2918/X—61, dated the 17th July, 1909, Dy. No. L. G. 1446, T. M. 2678.)

If the awards are disputed under section 18 of Act I of 1894 the amount will be paid into civil court deposits in case of (1) the Land Acquisition Officer, who is a Public Works disburser, by means of a usual cheque of the Public Works Department, and (2) of a civil officer, who is not a Public Works disburser, by means of a transfer payment voucher crediting "Civil court deposits", and

debiting "Payments for land taken up for public purposes". In both cases Treasury Form 180 (old) or 191 (new) (Form D of Appendix 7, C. A. C., and of Appendix XI, F. H. B., Vol. V) should also be sent.

(A.-G.'s No. D./58, dated the 21st May, 1903.)

NOTE.—In the case of petty payments, if the payees do not appear on the day fixed for payment and do not apply for a reference to the civil court under section 18, the officer shall issue notices to them, informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money-order, the amount of the money-order fee being deducted. The following rule must be observed in making such payments by money-order:—

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money-order.
- (ii) No compensation due on land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money-order.
- (iii) In each money-order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on _____," sufficient space being left below the manuscript entry thus made for the signature of thumb-impression of the payee.

On receipt of the money-order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown, the receipt will then be disposed of in the usual way. The Accounts department will accept such voucher with the money-order acknowledgment as a valid receipt for the full amount entered therein.

(G. O. No. 488R/I—212, dated the 18th June, 1921, Dy. No. T. M. 733.)

- (iv) For the words, "paid in my presence by cash by cheque" in Form C, the words "paid by money-order" shall be substituted. The Accounts department will accept, in the case of compensation paid by money-order, a receipt for the amount entered in the award statement, less the amount of the money-order fee, as a valid receipt for the full amount entered in the award statement.

(G. I., Revenue and Agriculture department letter No. 1401—361-12, dated the 12th September, 1913, copy received with G. O. No. 2348/I—439, dated the 28th October, 1913, Dy. No. 2422.)

3. If these rules are carefully complied with, and if the total amount of the award is not drawn from the treasury until it is *actually required* for *disbursement*, there need be no repetition of the long delays in adjustment of these advances, which have hitherto involved so much correspondence. Every effort should be made to prepare the vouchers with care so as to avoid the frequent necessity for their return for correction.—(No. 6 of 1896.)

4. After completion of the audit of award statements in the Accounts office, they will be sent direct to the Collector concerned instead of to the Chief Revenue authority as required by rule 16 of Appendix 7 C. A. C., Vol. I.

(*Vide* Auditor-General's letter No. 1159C/119—23, dated the 25th/26th October, 1923, Dy. No. C. G. 809, T. M., 2668.)

No. 81.—Plus and minus memo—Stamp.

[ART. 119, C. A. C., AND PARA. 204,

F. H. B., VOL. V.]

1. The value of stamps issued by Collectors without payment to Lombardars for suits under Act VIII of 1873 should be debited distinctly in the *plus* and *minus* memo, and supported by a declaration in the following form:—

"I do hereby declare that stamps valued at Rs. were issued to Lombardars for suits under Act VIII of 1873 and 1

am satisfied that they were actually required.—(G. L. No. 16 of 1873-74.)

2. Stamps spoiled before sale are sent to the Controller of Stamps at Calcutta, whose receipt is sufficient to support the debit in the *plus* and *minus* memo.—(G. L. No. 40 of 1871-72.)

3. The value of water-marked paper supplied to Revenue record rooms should be recorded in the column provided for the purpose at the rate of Rs. 7-8-0 per ream, and a note of the quantity supplied should be made at the foot of the *plus* and *minus* memo. The receipt of the paper signed by the officer in charge of the record-room should be attached to the memo. in support of the issue.—(No. 18 of 1900.)

4. The sale-proceeds of newspaper wrappers sold to the public and to Government Presses for service purposes only at their gross value, *viz*, face value *plus* one pie per wrapper on account of the cost of stationery, should be credited in the accounts and in the *plus* and *minus* memo. to the same head to which the receipts on account of ordinary postage stamps, etc., are taken. The following memo. of wrappers of each denomination sold to any *Government Press* should invariably be furnished on the *plus* and *minus* memo. :—

No.	Denomination of wrappers.	Gross value.

(A.G.'s General letter No. T. M. 2, dated the 26th April, 1904.)

NOTE.—The words "On His Majesty's service" Should be printed on the newspaper wrappers to be used for the distribution of Gazettes and other publications as a precaution against the wrappers being used for other than service purposes.

(G. O. No. 201/XIII-813A., dated the 7th June, 1904.)

No. 81-A.—Banderols.

1. A stock account of banderols should be maintained like that of stamps and a *plus minus* memo. in Treasury Form No. 173 with suitable modifications, should be sent to the Central Audit department of the Accountant-General, United Provinces. The procedure for accounting of stamps as laid down in Appendix 9 to the Civil Account Code, Vol. II, should be applied *mutatis mutandis* in the case of banderols also. The sale price of banderols will be accounted for in Treasury Form No. 59-A. " Register/Schedule of Match Excise duty and Sugar Excise duty".

2. The receipts from the sale of Burma banderols, which are to be passed on to the Accountant-General, Central Revenues, for adjustment, should be recorded in Treasury Form No. 126 and shown in the Central Cash Account. A separate *plus minus* memo. showing the transactions (in the same way as in the case of postage stamps) should also be sent to the Accountant General, United Provinces, along with the monthly Cash Account.

(A. G. s Circular letter No. T. M /373, dated the 23rd July , 1937.)

No. 82.—Discount on stamps.

[ART 119, C. A. C., AND PARA. 204,
F. H. B, VOL. V.]

1. The treasury schedule of the sale of stamps (which bears the receipts of payees for amounts paid to them as discount on those sales) should be submitted in original with the monthly cash accounts as a voucher in support of the details of discount payments drawn in the cash account.

2. It will be sent to the treasury for reference and return when needed.—
(No. 16 of 1899.)

No. 83.—Telegraph charges for His Excellency the Viceroy.

Treasury Officers are to cash orders issued by the Private Secretary to His Excellency the Viceroy to make payments for telegraph messages and charge the amount in the cash book supported by the orders. The orders specify the numbers in the message, and whether it is in cipher or otherwise, in order that the amount may be easily calculated,—(No. 14 of 1878-79.)

No. 84.—Payments of rewards.

1. **In opium cases.**—Rewards should be drawn on bills in Treasury Form 306 (old) or 304 (new), on which the countersignature of the Opium Agent is not required

2. The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and those for rewards sanctioned by the Board of Revenue by the original order of the Board.

3. If a reward is paid out of a fine which has been realized, the date of realization and credit of the fine should be noted in the bill.—(No. 75 of 1892.)

4. In cases where the payees' receipts (which are required to be attached to the bills before payment) cannot be obtained without the money having been first paid to them, the rewards may be disbursed from the District Officer's permanent advance. When the payee's receipt has been obtained, a bill supported by the receipt should be drawn in the ordinary way to recoup the advance.

(A.-G's No. 9124, dated the 9th July, 1900.)

5. **In excise cases.**—Rewards in excise cases should be drawn on bills in Treasury Form 306 (old) or 304 (new) supported by a certified copy of the Magistrate's order sanctioning the reward, and the usual receipt of the payee duly stamped when necessary.

(G. O. No. 4529, dated the 28th November, 1900.)

6. The charge will be finally admitted in audit. Monthly detailed bills should not be submitted to the Commissioner of Excise for countersignature and transmission to this office.

7. District grants sanctioned by the Commissioner of Excise and the progress of expenditure should, however, be shown in the "Memo. of allotment and expenditure" printed on the above bill form.

8. The following procedure should in future be observed in paying rewards to Policemen in opium, excise and gambling cases the charge being

drawn from the treasury on fully vouched bills supported by a copy of the sanction :—

(i) *By departments other than the United Provinces Police Department.*—

The amount should be sent to the Superintendent of Police for disbursement who will credit it in his Cash Book and then disburse it in the ordinary way. Undisbursed rewards when credited into the treasury should be taken to the head " XXIII-Police-Miscellaneous-Other Miscellaneous". The Superintendent of Police when tendering money with the usual chalan should furnish full particulars of the credit thereon and the Treasury Officer should also record in the remarks column of the treasury schedule of Police Receipts (Try. form No. 130) the details of each item of credit. The amount when claimed against should be treated as " Refund " of the Police Department and drawn on Treasury Form No. 294.

(ii) *By Courts.*—Rule 7, Chapter IX of the High Court General Rules (Criminal) of 1911 requires the court to deposit the amount of such rewards in the treasury as " Police Receipts " and to arrange for the refund of the amount in question by granting the Superintendent of Police a refund voucher which will be accepted and honoured by the Treasury after verification of the credit and charged as " Refund " of the Police Department.

(G. O. 1707/VIII-223, dated the 9th October, 1933, Desp., No. T. M./IV-230-808)

No. 85.—Charges for protection of birds and animals.

Charges in connexion with the protection of wild birds and animals should be recorded under a distinct detailed head under " 57.—Miscellaneous—Miscellaneous and Unforeseen Charges."

(Auditor-General letter No. A.C. 1444, dated the 27th April, 1928, Dy. No. T.M. 454.)

No. 86.—Charges other than the contingencies.

The establishment and charges other than the contingencies, which are passed on the countersignature of the Controlling Officers, are enumerated in Appendix F.

No. 86-A.—Government contributions towards Provident Fund of teachers.

Grant-in-aid bills for Government contribution towards Provident Fund payable to a teacher in non-pensionable service should be pre-audited by the Accountant General before encashment at the treasury.

(Para. XIV of Appendix IV of Educational Code.)

Chapter 8.—Loans and advances.

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No. 87.—Revenue advance schedules and vouchers.

[ART. 148, C. A. C., AND PARA. 230,
F. H. B., VOL. V.]

1. The advances should be drawn on bilingual Form 170 (old) or 183 (new) as heretofore, the note at foot of the form being cut out as it would be inoperative now, and the entries in Takavi Schedule should be made in detail of the number and date of each bill.

2. Revenue advances may be drawn from the treasury either for (1) payment direct to the parties concerned, or (2) as advances in lump sum on abstract bill by the officers disbursing taqavi to be accounted for by them at a later date.

In the first case the bill which should not be on the abstract bill form should be countersigned by the sanctioning authority or supported by his order and the payee's receipt attached to it. Or if these are required in the Revenue office and cannot be attached to the bill, the bill should be supported by a certificate that the amount named on the bill has been duly paid to the party named and his receipt taken.

In the second case the money drawn on the abstract bills should be finally accounted for by the submission of a detailed countersigned bill supported by payee's receipts or a disbursement certificate as in the first case. In both cases it is essential that payees' receipts and certificates of disbursement are furnished for every payment.

(Vide A.-G.'s orders, dated the 18th December 1915, on case ending with A.-G. Bombay, No. T M 3-1-1934, dated the 8th December, 1915, No. 48248, T M. 1591).

3. In cases of advances of takavi in the form of seeds, implements, cows, stud-bulls, fertilizers, etc., the Collector may draw advances out of the allotments made to him for such purposes and remit the amount thereof by R. T. R., to be issued at par to the Deputy Director of Agriculture or any other officer authorised to distribute these advances in kind.

No. 88—Method of accounting the refunds of undisbursed balances of taqavi advances.

The amount refunded by disbursing officers on account of undisbursed balances of taqavi advances should be shown in the body of the cash account instead of in the treasury schedule of Provincial Advances, and should not be mixed up with the recoveries of the advances. Necessary particulars as to the date of drawal and amount of the bill in which the original advance was drawn (of which the undisbursed balance forms part) should invariably be

given in the chalan accompanying the remittance to enable Treasury Officers to give full particulars when showing the amount in the body of the cash account. The credits will then be taken in the accounts of this office in reduction of the advance originally drawn.

(A.G.'s Circular No T. M.-13, dated the 18th September, 1920.)

No. 89.—Advances to tenants on Government estates.

1. Under orders of Government, embodied in the Board's Circular No. I—XI advances to tenants on Government estates, *other than* the provincial estates of Bhabar, Chilkia, Tarai and Dudhi, should in all cases be made in accordance with the rules under the Local Improvement Act and the Agriculturists' Loans Act XII of 1884.

2. The advances to, and the recoveries from, tenants on all estates, other than those excepted above, should be recorded in the treasury accounts under the appropriate sub-heads "Loans under the Land Improvement Act", and "Advances under the Agriculturists' Loans Act, XII of 1884", according to the rules under which the advances are made. Similarly, the recoveries of interest on these advances should be credited under the proper sub-heads in the treasury schedule.

3. The transactions relating to the advances to tenants on the provincial estates mentioned above should continue to be shown in the Treasury Accounts under the head "Advances to Tenants on Government Estates".—(No. 121 of 1888.)

No. 90.—Remission of advances under Acts XIX of 1883 and XII of 1884.

1. Commissioners of Divisions may, with the previous approval of the Board of Revenue, sanction remissions within their allotment upto a limit of Rs. 500 in the case of any one loan, reporting such remissions promptly to the Board of Revenue.

2. The Board of Revenue may sanction remissions within the limits of the sum provided for the purpose in the budget.

[*Vide* paragraphs 226 and 227 of the Revised Takavi Rules.]

3. For all other remissions, the Government reserves to itself the power of sanctioning the remission of these loans.

[G.O. No. 8091/I(B)-701, dated the 16th July 1923, Dy. No. 3126/D.H. 1377.]

Chapter 9.—Miscellaneous loans and advances.

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No. 91.—Advances in cases of transfer.

[ART. 159, C. A. C., AND PARA. 249.

F. H. B., VOL. V.]

1. An officer under orders of transfer is entitled to an advance to the extent specified in Article 159 (a), C. A. C., and para. 249 (a), F. H. B., Vol. V, in each case of transfer, irrespective of the fact whether the advance previously taken has been fully adjusted or not.

(A. G's No. 20134, dated 2nd/4th October 1899.)

NOTE.—When the Collector and Magistrate of the district is on tour the senior Gazetted Officer may sanction advances "For Collector and Magistrate" under Article 159(a) of the Civil Account Code, and para. 249 (a), F. H. B., Vol. V. In the case of the Police and Jail departments the principal district officers are the Superintendents of Police and Jail respectively.

(*Vide* letter No. T. M.-302, dated the 9th July, 1908.)

2. The advance of one month's pay *plus* travelling allowance admissible under Article 159 (a), C. A. C., and para. 249 (a), F. H. B., Vol. V, should not be restricted to the cases of transfer when no leave intervenes between the two appointments.

3. If a Government servant takes leave after receiving orders of transfer or receives orders of transfer while he is on leave, he may be allowed to draw an advance under Article 159 (a), C. A. C., and para. 249 (a), F. H. B., Vol. V, but a Government servant who has already had an advance of one month's pay under Article 159 (a), C. A. C., and para. 249 (a) F. H. B., Vol. V, should, if his leave is subsequently extended in such a way as to admit him to an advance under Article 159 (b), and para. 249 (b), F. H. B., Vol. V, have any advance admissible under Article 159 (b), and para. 249 (b), F. H. B., Vol. V, reduced by the amount which is still outstanding of the advance under Article 159 (a), and para. 249 (a), F. H. B., Vol. V.

(Auditor-General's letter No. 249-A-22-Est.-23, dated the 17th February, 1923. Dy. No. T M.-4045.)

No. 92.—Advances for tour charges.

1. The advances drawn for tour charges of a Magistrate should be sufficient to meet the payments on account of expenses of complainants and witnesses as well as the ordinary tour charges. The receipts for the advances drawn by the Subordinate Magistrate must be countersigned by the Magistrate of the district, who will be responsible for seeing that the advances are adjusted as prescribed in the rule.—(No. 18 of 1883.)

2. Immediately on return of the officer from tour, or on the 31st March whichever is earlier, a bill of tour charges should be drawn up in the prescribed form and forwarded (if its amount is equal to or less than the advance previously drawn) to the Accounts office for check, the necessary entries being

made in the printed memo. of allotment, including the amount of the bill, and the fact that the bill is not payable being prominently noted at its top in red ink. If the amount of the bill is less than the advance, the difference representing the cash balance should be refunded into the treasury, full particulars of the original advance being noted in the forwarding chalan for the requisite entry of these particulars in the cash book.

3. In those cases in which the amount of the bill is in excess of the advance, the amount of the latter should be deducted, in red ink, from the total of the bill, and only the net amount should be drawn. In such cases, however, the gross amount of the bill should be included in the memo. of allotment.

4. The amount of advances should not be included in the memo. of allotment when they are drawn, as the amounts of the actual bills are to be included therein.—(No. 13 of 1898.)

NOTE.—Advances made by officers in charge of Cadastral Survey parties out of funds supplied to them for contingent expenditure should be cleared on the 30th September.

[G. I. F. D. No 5810 (a), dated the 22nd September, 1903.]

No. 93—Deleted.

No. 94.—Payment of advances, etc., to Government servants and indigent persons bitten by a rabid animal proceeding to the Anti-rabic Centres in U. P.

1. The rules for the grant to Government servants and indigent persons unconnected with the public service of certain concessions to enable them, when bitten by a rabid animal, to proceed without delay to the Anti-Rabic Centres in U. P. are contained in Appendix S, C. A. C., and Appendix XIII, F. H. B., Vol. V. The following procedure should be observed in drawing the incidental charges :—

Rule I.—Case of a Government servant drawing not more than Rs. 100 a month :—

(i) Actual travelling expenses as defined in the rules to be drawn on travelling allowance bill and debited as a final charge to the head “ 57.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute ”.

(ii) The advance of one month's pay to be drawn on an establishment bill headed “ Advances recoverable ” and to be recovered from the officer's pay in three equal monthly instalments.

Rule II.—Case of a Government servant whose pay exceeds Rs. 100 but does not exceed Rs. 500 a month. The advance of actual travelling expenses and one month's pay be drawn on establishment bill headed “ Advances recoverable ” and to be recovered from the officer's pay in three equal monthly instalments.

The Heads of departments and Commissioners of divisions may, however, sanction the repayment of the advance in a greater number of instalments not exceeding twelve.

(G. O. No. 2905/X—290-1, dated the 23rd July, 1908, Dy. No. L G. 1858, T. M. 3219.)

NOTE 1.—The above power has also been delegated to the Opium Agent at Ghazipur.

(G. O. No. 1437/X—55, dated the 7th May, 1913, T. M. 583)

NOTE 2.—District and Sessions Judges possess the powers of Heads of departments in allowing repayment of the advances made to Government servants to enable them, when bitten by a rabid animal, to proceed to the Anti-rabic Centres in U. P., for treatment in more than three but not more than twelve instalments.

(G. O. No. 2081/X—163, dated the 19th August, 1914, Dy. No. L.G. 3248, T. M. 1322.)

The charges in cases I and II may be drawn either by the Tahsildar or the Head of the office concerned, the Tahsildar reporting his action to the Collector for communication to the Head of the office who will recover in the manner described above the amount advanced by the Tahsildar and, in case I, make the necessary addition to the progressive expenditure on account of travelling allowance.

1. *Rule III.*—Case of an indigent person unconnected with the public service. The actual travelling expenses and the maintenance allowance at the authorized rates to be drawn by the Tahsildar as contingent charges, debitable to the head "Miscellaneous charges for the treatment of patients at the Pasteur Institute" under "57.—Miscellaneous" on abstract contingent bill [Form 307 (old) or 302 (new)] and supported by a monthly detailed bill [Form 328 (old) or 313 (new)] countersigned by the Collector.

2. The Tahsildar is empowered to draw the charges in all the three cases from a sub-treasury without reference to the Sadr treasury.

(Circular no. T. M. 6, dated the 29th April, 1907.)

Rule IV.—Charges for the attendant of a patient when admissible. The charges should be drawn in a travelling allowance bill form and debited to the head 57.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute.

(A.G.'s Circular No. T. M.-39, dated the 16th January, 1908.)

Rule V.—Officers sending patients at the Pasteur Institute are required to forward the certificate of the Director of the Pasteur Institute to this office immediately it is received so that the amount advanced to the patient at the time of proceeding to Kasauli may be finally admitted in audit.

NOTE.—In the case of an employee of a Local or Municipal Fund an intimation of the amount to be recovered will be sent to the officer concerned on receipt of information from the Accountant-General, Punjab, so that the necessary recovery may be made in accordance with rule 6 of G. O. No. 208—X/290, dated the 22nd January, 1909.

(*Vide* G. O. No. 208/X—290-1, dated the 22nd January, 1909, Dy. No. L. G. 4565, T. M. 7355 and A.G.'s Circular No. T. M. 48, dated the 16th February, 1909.)

3. The rules regarding the grant of concessions to government servants and other persons not connected with the public service, proceeding for anti-rabic treatment at any of the centres in the United Provinces, are contained in the G. O.'s quoted below and incorporated in Part II of Appendix XIII to the Financial Handbook, Vol. V., Part I. The procedure to be observed for drawing the incidental charges as indicated in para. 94 above will apply.

(G. O., P.H., No. 138/XVI-123, dated the 21st March, 1932, 1253/XVI-123, dated 4th February, 1933, 891-C.N./XVI-123, dated the 16th August, 1933, 6-I/XVI P.H.-22, dated the 10th July 1934, 297/XVI-123, dated 20th June, 1935, and 18/XVI-123, dated 8th January, 1936.)

No. 95.—Advances to meet contingent charges at the centres of examinations.

Under para. 242, F. H. B., Vol. V. (Article 154 of the Civil Account Code), the Local Government has sanctioned the payment at a maximum rate of annas

8 per examinee of temporary advances to meet contingent charges to be incurred at the centres of certain departmental examinations (such as School Leaving Certificate, Vernacular Final Examination, etc.). These advances are to be subsequently adjusted against the budget grants for the examinations concerned.

(G. O. No. 559/XV-127, dated the 16th April, 1913, forwarded under endorsement No. 509/XV-127, dated the 16th April, 1913, T. M. 1355.)

95-A.—Advances of Pay and Travelling Allowance.

All drawing officers of the Education Department, who act as principal district officers in the department and whose list is given below are authorised to sanction advances of pay and travelling allowance, under paragraph 249 (a) of the Financial Hand Book, Vol V, Part I:—

1. The Circle Inspectors of Schools, United Provinces.
2. The Principals of Government Training Colleges, Agra, Lucknow and Allahabad.
3. The Principal, Sanskrit College, Benares.
4. The Principal, Government Intermediate College, Almora.
5. The Principal, Thomason College, Roorkee.
6. The Inspector of European Schools, United Provinces.
7. The Inspector of Arabic Madrasas, United Provinces, Allahabad.
8. The Inspector of Mohammadan Schools, United Provinces. Allahabad
9. The Inspector of Sanskrit Pathshalas, United Provinces, Benares.
10. The Chief Inspectress of Girls' Schools, United Provinces, Allahabad.
11. The Superintendent, Sanskrit Studies, United Provinces, Benares.
12. The Secretary, Board of High School and Intermediate Education, United Provinces, Allahabad.
13. The Registrar, Departmental Examination, United Provinces, Allahabad.
14. The Superintendent, Reformatory Schools, Chunar.
15. The Principals of Government Intermediate Colleges, United Provinces.
16. The Head Masters of Government High Schools, United Provinces
17. The Deputy Inspectors of Schools, United Provinces.
18. The Head Masters of Government Normal Schools, United Provinces.
19. The Inspectress of Girl's Schools, United Provinces.
20. The Head Masters of Government Central Schools, United Provinces.

21. The Officer on Special Duty (Mr. Worthen), Allahabad.

(G. O. No. F.-159, dated the 21st March, 1934, forwarded with endorsement No. F.-159-I, dated the 21st March, 1934, and case ending with Director of Public Instruction's letter No. F.-8590, dated the 7th March, 1935. T. M. Case No. VI-121.)

No. 96.—House building advances.

1. A second house-building advance should not be given except strictly and literally in terms of the G. I., F. D. Resolution No. 562-A., dated November 19, 1917 reproduced below.

(Auditor General's letter No. T.-517-Admnn-II/157-36, dated 9th July, 1936. Dy. No. 1478, O. E. case No. 4-18) :-

Rules IV and IX of the rules for the grant of house-building advances published with the Resolution in this department No. 2721-A, dated June 30, 1892, as subsequently amended, lay down that not more than one advance shall be made for the same house, and that a second advance is permissible to an officer after transfer to a new station provided that the first advance has been completely repaid. It has come to the notice of the Government of India that some doubt exists as to whether these rules contemplate the grant of second or subsequent advances when the house for which an advance was originally granted, is subsequently destroyed by storm, fire, or other accidental cause, or when it ceases to be an officer's property on a partition of the family estate. Rule IX is not a prohibitive rule; it merely describes a particular class of cases in which a second advance is under certain conditions admissible and the grant of an advance in the circumstances specified is admissible under the present rules since the advance will not be a second advance for the same house. The Governor-General in Council considers it desirable however, that the intention of the rules should be more clearly expressed and is accordingly pleased to prescribe the following rule in substitution for the existing Rule IV and to direct that the present rule IX shall be cancelled.

Rule IV.—No advance shall exceed twelve months' salary of the officer to whom it is made, not more than one advance shall be made for the same house; and no officer may receive a second advance while any portion of a previous advance is outstanding against him.

(G. I., F. D. Res. No. 562-A, dated 19th November, 1917.)

NOTE.—The Local Government have, in respect of officers under their rule-making power, agreed to adopt the orders of the Government of India in their Resolution No. 562-A, dated November 19th, 1917.

(F. D., U. O. No. M-2594, dated 21st October, 1937, Dy. No. T. M./1313)

2. Heads of departments and Commissioners of divisions who have been empowered by Government to sanction house building advances should, before sanctioning an application for such advance, ascertain from the Accounts office on each occasion whether funds are available in the provision made annually for the purpose in the ways and means estimates. In the absence of funds, and unless additional provision can be arranged for by the Accounts office, an application should not be entertained that year and should be held over for consideration in the ensuing financial year.

(G. O. No. 1882/X-124, dated the 9th April, 1920. Dy. No. L. G. 419.T.M. 226.)

3. In respect of the government servants employed under the Central Government, the Governor-General in Council has ruled that as the circumstances for the grant of most of the advances no longer exist and also that the price of mechanical conveyances (e.g., motor cars, motor cycles, etc.) has fallen considerably in recent years and that they can now be purchased on the instalment system, the grant of the advances referred to in Articles 155, 156, 157, 158 and in clause (j) of Article 159 of the Civil Account Code, Volume I, shall be discontinued from the date of this Resolution in the case of persons entering government services after that date and from March 1, 1938, in the case of others.

(G. I. F. D., Res. No. D./3139-F, dated 13th May, 1937, Dy. No. T. M./4137.)

Chapter 10.—Bills and remittances.

ISSUE OF BILLS	97	REMITTANCE TRANSFER RE-	
REMITTANCES FROM GAME-FEE		CEIPT ISSUED UNDER THE	
FUND CREATED IN SCHOOLS	98	COMPTROLLER-GENERAL'S AU-	
REMITTANCE OF AN AMOUNT		THORITY	100
ATTACHED BY THE COURTS		REMITTANCE OF LAND REV-	
OF LAW	98A	NUE	101
REMITTANCE TRANSFER RE-		REMITTANCE OF LAND REVE-	
CEIPTS ON SAMBHAR	99	NUE AND CESS	102
		PREMIUM ON BILLS	103

Issue of Remittance Transfer receipts under the New constitution (G. I. Act 1935).

General instructions.—The issue of Remittance Transfer Receipts is at present regulated by the rules prescribed by the Government of India Act, but upon the establishment of Provincial Autonomy, each Provincial Government will prescribe the circumstances in which they may be brought into use. In regard to the concession of free remittance, it has been held by the Reserve Bank of India, who maintains the balances of different autonomous Governments, and meets the charges for remittance of funds to treasuries and pay commission, etc., in the case of remittances on government account by the Imperial Bank of India, that, as a general principle, both the Central and Provincial Governments, should be considered as entitled to the concession in respect of definitely government business through the ordinary government account. If the autonomous Provincial Governments grant the concession of free remittance to non-government institutions or private parties, they will be liable to pay the Bank commission at the rates paid for remittance on government account, made outside the jurisdiction of the Provincial Governments. For the present, the existing concessions regarding free remittances as given below will continue, but no fresh concession may be granted without the concurrence of the Reserve Bank of India.

(Paragraph 27 of the G. I., F. D. letter No. 9488-F., dated the 1st November, 1935, Sub-paragraph 2 of Paragraph 16 of Ar. General's Memo. regarding banking and accounting arrangements consequential to the introduction of Provincial autonomy, Controller of Currency's note dated the 13th July, 1936 and Deputy Governor, Reserve Bank of India No. N.S.C.-244/35-D.-38, dated the 8th September, 1936, with G. I. F. D. Endorsement No. D/3100-Reference, dated 28th October, 1936, and Ar. General's forwarding letter No. 437-Reforms/86-36, dated 17th November, 1936, Dy. No. Ar. G. 1/344, T. M./34.)

No. 97.—Issue of supply bills and Remittance Transfer Receipts.

[ART. 164, C. A. C., AND PARA. 318,
F. H. B., VOL. V.]

- (a) OFFICERS WHO HAVE BEEN SPECIALLY AUTHORIZED TO DRAW SUPPLY BILLS ON THE TREASURIES IN THESE PROVINCES :—
 (1) Resident of Nepal .. From Khatmandu.
 (2) Superintendent, Port Blair From Port Blair.

(No. 11 of 1898). (No. 6 of 1899).

(b) CASES IN WHICH THE ISSUE OF *Public Service Remittance Transfer Receipts* HAS BEEN SPECIALLY AUTHORIZED SUBJECT TO THE RESTRICTIONS NOTED AGAINST EACH :—

<i>Particulars.</i>	<i>Restrictions.</i>
(1) Subscriptions to the Agra College Committee.	Once a month from Muttra and Aligarh in favour of the Imperial Bank of India, Agra. (G. O. No. 6234, dated 26th September, 1890.)
(2) Subscriptions on behalf of the Society for aid to discharged Prisoners.	Once a month to Superintendents of Jails. (No 109 of 1894.)
(3) Contingent expenditure of the Government Secretariat	None.
(4) Maintenance of famine orphans outside the province.	None. (A.-G., No. 3979, dated 14th May, 1894. C.-G. No. 2065, dated 15th January 1898.)
(5) Remittances made from the Victoria Memorial Scholarship Fund for expenditure on the objects of the fund.	None. (G. I., F. D. No. 2232-A., dated 28th April 1903.)
(6) Subscriptions on account of the Pasteur Institute of India to the Agent, Imperial Bank of India, Lahore.	None. (G. I., F. D. No. 6648-A., dated the 30th April 1904.)
(7) Remittance of funds to, or by, The "Indian Nursing Association" and "Countess of Minto's Endowment Fund" and any of their branches.	None. (G. I., F. D. No. 5005-A., dated 5th September, 1906, Dy. No. G. I., 171/3900.)
(8) Collections of cotton cess fund remitted to Indian Central Cotton Committee, Bombay.	Once a month. (Circular letter No. T. M./62, dated the 28th February, 1929.)
(9) Pay of Government Railway Police Force attached to different lines in favour of Government Railway Police Sub-Inspectors.	Subject to the maximum number of 64 receipts by Lucknow and 28 by Agra each month. (Vide case ending with A.-G.'s letter No. T. M./401, dated the 21st September, 1910.)
(10) Contribution to the United Provinces Committee of the Indian Council of the British Empire Leprosy Relief Association.	Once a month (Circular letter No. D./34, dated 11th July, 1925.)

(11) For remittance of money on account of Provident Fund of a Partition Amin transferred to another district.

(*Vide A.G.'s letter No. T. B.-2340, dated the 23rd March, 1915, S. No. T. M. 46.*)

(12) Issue of Remittance Transfer Receipts by the Almora and Dehra Dun treasuries on the military treasure chests, Malakand and Drosch, on requisition from the Officers Commanding Units for military purposes.

None.

(Case ending with A.G.'s letter No. T. M. 36, dated the 16th April, 1917.)

(13) (a) The district boards are permitted to remit the Provident Fund deposits of their servants by Remittance Transfer Receipt, free of charge, to the nearest branch of the Imperial Bank of India.

(G. O. No. 321—IX.129, dated the 5th April, 1920, Dy. No. T. M.-250.)

(13) (b) Contributions to the Zamindar's Association, Agra Province at Allahabad.

One R. T. R. in each month.

(G. O. No. 2014-I.A.-355, dated December 3, 1923, Deposit, File 1—Case No. 0.)

(14) The Treasury Officer, Shahjahanpur, has been authorized by the Deputy Controller of the Currency, Northern India, Delhi under rule 2 to Article 164 of the Civil Account Code, Vol. I (8th edition), to issue Remittance Transfer Receipts on the Puranpur sub-treasury (Pilibhit district) up to the limit of Rs. 1,000 (one thousand) for each month on requisition from the Executive Engineer, Sarda division. The Remittance Transfer Receipts will be required for payment of salaries and travelling allowances of establishment and should be issued at par under Article 170 of the Civil Account Code, Vol. I (8th edition).

(*Vide Deputy Controller of the Currency, Northern India, Delhi, letter No. Res. 37/633, dated the 12th June, 1923, to the Treasury Officer, Shahjahanpur, case ending with Deputy C.C. No. Res. 37/1039, dated the 2nd August, 1923, Dy. No. T. M. 1520.*)

(15) The treasury officer, Bareilly, has been authorized under article 170 (1) of the C. A. Code, Vol. I, to issue remittance transfer receipts on the Khatima sub-treasury in the Nainital district for remitting pay and travelling allowances of establishment attached to the first sub-divisional officer, Head Works Division, Bareilly.

(A. G.'s No. T. M./77, dated 26th April, 1932.)

(16) The treasury officer, Banda, has been authorized under article 170 (1) of the C. A. Code, Vol. I, to issue remittance transfer receipts on the Mahoba sub-treasury in the Hamirpur district in payment of pay and travelling allowances of the III sub-division of the Ken Canal division, Banda, having its headquarters at Mahoba, district Hamirpur.

(A. G.'s No. W. M./738, dated 11th April, 1932.)

(17) List showing names of treasuries which may draw special Remittance Transfer Receipts on sub-treasuries of other districts with names of the latter.

Name of Irrigation divisions.	Treasuries authorised to issue special Remittance Transfer Receipts in full or part payment of bills.	Names of sub-treasuries on which special Remittance Transfer Receipt may be drawn.
Aligarh Division Ganges Canal ..	Aligarh ..	Jalesar (Etah).
Northern Division Ganges Canal ..	Roorkee ..	Nagina (Bijnor).
Fatehpur, Lower Ganges Canal ..	Cawnpore ..	Khaga (Fatehpur) Khajuba (Fatehpur) and Man-jhanpur (Allahabad).
Narora, Lower Ganges Canal ..	Aligarh ..	Kasganj (Etah) and Kaumganj (Farrukhabad).
Mainpuri, Lower Ganges Canal ..	Mainpuri ..	Chhibramau (Farrukhabad).
Mat Branch, Ganges Canal ..	Muttra ..	Sikandrabad (Bulandshahr).
Lower Eastern Jumna Canal ..	Muzaffarnagar ..	Bhagpat (Meerut).
Upper Agra Canal ..	Muttra ..	Palwal (Gurgaon Punjab).
Jhansi, Betwa Canal ..	Jhansi ..	Rath (Hamirpur) and Nowgong (C.I.)
South, Lucknow ..	Lucknow ..	Haidargarh (Bara Banki) and Sandil (Hardoi).
Shahjahanpur, Sarda Canal ..	Shahjahanpur ..	Bisalpur (Pilibhit).
Hydro Electric Development ..	Meerut ..	Khurja (Bulandshahr).
Etawah Division, Lower Ganges Canal.	Etawah ..	Bhognipur (Cawnpore).

(Case ending with letter No. W. M./2440, dated 3rd February, 1933.)

(Letter No. W.M./1213-315, dated 6th October, 1936.)

(18) The Sub-Treasury Officer, Chunar, has been authorized to issue Remittance Transfer Receipts to the extent of Rs. 2,000 per month on all treasuries in the United Provinces which are authorized to Cash Remittance Transfer Receipts and also on Calcutta, Bombay, Madras and Lahore, on the requisition of the Superintendent, Reformatory School, Chunar.

(Deputy Controller of the Currency, letter No. Res. 1287-81-33, dated the 4th August 1933. D. No. Dep. 1779—T. M. Case No. IV-223) (Currency Officer, Cawn-pore, letter No. Res. 37-2-5775, dated the 4th October, 1935. Dy. No. D.-2027, Deposit, Case No. 7-1935-36, Collection No. 48.)

(19) The Treasury Officer, Bareilly, has been authorised under Article 169 (2) (2) of the Civil Account Code, Vol. I, to issue Remittance Transfer Receipts to the Rohilkhand and Kumaon Railway for remitting pilgrim and terminal taxes recovered by the Railway to the Municipal Boards concerned.

(A. G.'s No. T. M./IX-215/800, dated the 6th February, 1933.)

No. 98.—Remittances from game fee fund created in schools.

Cost of game materials purchased by the Headmasters of the Government High Schools out of the game fee fund created in schools by realization of fees from students should not be remitted by Remittance Transfer Receipts as this is not a *bonafide* public purpose.

(D. C. A. O.'s order, dated the 10th April, 1928, on the case ending with Dis. No. D/36, dated the 16th April, 1928.)

98-A.—Remittance of an amount attached by the Courts of Law.

The remittance of an amount attached from the pay of an officer to the courts of law is not to be treated as a *bonafide* public purpose and the issue of R. T. R. at par is therefore not permissible in such cases.

(D. A. G.'s decision dated September 6, 1934, File No. 7, Case 36 of Deposit Section.)

No. 99.—Remittance Transfer Receipts on the Sambhar treasury.

The full designation of the Assistant Commissioner of the Northern India Salt Revenue department, in whose favour these Remittance Transfer Receipts are drawn should be carefully noted in them as well as in the advice lists.—(G. L. No. 21 of 1899).

No. 100.—Remittance Transfer Receipts issued under the Controller of Currency's authority.

Unless specially exempted, the ordinary rules regarding the issue of bills, and the rate of premium chargeable thereon, should be applied in the case of Remittance Transfer Receipts issued under the special authority of the Controller of Currency.

(C. G.'s No. 496 D., dated 18th July, 1904.)

No. 101.—Remittance of land revenue realized from defaulters for credit in other districts and remittances made by sub-treasuries for the purchase of R. T. Rs. or Bank drafts.

1. The following procedure should be observed in making remittances by means of Remittance Transfer Receipts of land revenue, etc., realized from defaulters for credit in other districts where the Government treasury business is transacted by a branch of the Imperial Bank of India.

2. On receipt at the headquarters treasury of the daily sub-treasury account in which the credit for Remittance Transfer Receipt has been afforded, the Treasury Officer, instead of crediting the amounts to its proper head (Bill—Issued, local or foreign, as the case may be) should show it as "in transit", in the form prescribed in the Accountant's daily balance sheet (C. A. G. Form No. 39 and F. H. B., Vol. V., Form No. 50) as a remittance from the sub-treasury concerned, to the Sadar treasury. He should then send the following warrant to the bank :—

"Debit Tahsil Remittances Rs. Transfer Receipts."	and credit Rs.	to Remittance
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together with a separate requisition for a Remittance Transfer Receipt. The bank will then issue the receipt.

3. On receipt of the daily statement from the bank with the Remittance Transfer Receipt the amount should be credited to the head "Bills—Issued" in the treasury books and the entry in the Accountant's daily balance sheet omitted.

4. At stations where there is no branch of the Imperial Bank of India the Remittance Transfer Receipt should be made out at once and sent away direct by the Treasury Officer.

5. The above procedure should be observed with the following modifications for remittances of money deposited at a sub-treasury for the purchase of bank drafts to be issued between stations where treasury business is done by the Imperial Bank of India. The form of the warrant will in such cases be as under :—

Debit Government account against head " Tahsil Remittances in transit ——— ". " Rs. " and issue a bank draft for the amount payable to at the branch of the Imperial Bank.

It will not be necessary in these cases to credit the head " Bills issued " as laid down in sub-paragraph 3 for R. T. Rs.

6. These rules apply to all cases of remittances made by sub-treasuries for the purchase of Remittance Transfer Receipts or Bank Drafts.

(D. A. G.'s order dated November 15, 1934, Case No. 7/39, of the Deposit Section.)

No. 102.—Remittance of land revenue and cess.

When a Remittance Transfer Receipt is applied for under this clause by the Collector or Manager for the remittance of land revenue payable by several district estates under the Court of Wards, premium should be charged and a separate Remittance Transfer Receipt issued in respect of the amount payable by each estate.

(A.-G.'s No. T. C./34, dated the 20th April 1903.)

Note.—A Remittance Transfer Receipt should not be issued for the remittance of Government dues of one district paid into a sub-treasury of another except when they are on account of land revenue or cesses for which the premium required by clauses (1) of Article 171 C. A. C., and para. 325 F. H. B., Vol V, has been paid and the requirements of the rule laid down therein otherwise fulfilled.

(A.-G.'s No. T. M. 131, dated the 20th May, 1903.)

No. 103.—Premium on bills.

In the case of Supply Bills, granted on special occasions involving fractions of Rs. 100, premium should be charged on full hundred.

ISSUE OF SUPPLY BILLS FOR THE REMITTANCE OF CONTRACT PRICE OF COUNTRY SPIRIT.

Supply bills for the remittance of the contract price of country spirit should be granted at a premium of one anna per cent. for amounts of Rs. 10,000 and over and 2 annas per cent. for amounts less than Rs. 10,000. The rules of procedure and the conditions laid down in Chapter VII of the Resource Manual for the issue of Supply Bills generally will apply also in the case of the remittance of the contract price of country spirit, with the following exceptions :—

- (1) There is no objection to the Supply Bills being issued for amounts which are not in even hundreds of rupees, or to their being granted for amounts under Rs. 1,000, but in excess of Rs. 600;

- (2) Such supply bills may be issued by Treasury Officers on their own initiative and without any reference to the Deputy Controller of the Currency concerned.
3. Supply bills may be issued by the Treasury Officer, Bareilly, for the remittance of contract price of drugs and spirits for amounts of not less than Rs. 200 which should be in even hundreds of rupees.

(Controller of Currency's letter No. 190/8-32, dated the 16th February, 1932 to the T. O., Bareilly,—Copy received with the reply of the T. O., Bareilly, to H. M. No. D/55-A-1206, dated 23rd December, 1937)

If in any case the accounts show that a lower rate of premium has been charged by a Treasury Officer, he will be asked to recover the balance; and if it is noticed that a Supply Bill has been issued by a Treasury Officer for a sum which is not in excess of Rs. 600 his action will be challenged.

(Deputy Controller of Currency, Northern India's letter, No. 2634, dated the 26th/27th February, 1922, Dy. No. 79869/T. M., 4269.)

ISSUE OF SUPPLY BILLS FOR THE REMITTANCE OF CONTRACT PRICE OF DRUGS.

Supply Bills may be issued for the remittance of contract price of drugs by all the treasuries except Roorkee on the same conditions as for the remittance of contract price of country spirit.

[(1) Deputy Controller of Currency's letter No. 9242/11-179, dated 20th March 1924 to the address of the Excise Commissioner, U. P., to treasuries of Meerut, Farrukhabad, Bareilly, Phibhit, Banda, Jhansi, Jaunpur, Gonda, Sultanpur and Kheri, (2) Deputy Controller of Currency's letter No. 1374/XV-197-B., dated 22nd May, 1923 to treasuries of Dohra Dun, Saharanpur, Aligarh, Etawah, Etah, Budaun, Hamirpur, Jalaun, Ballia, Almora, Rai Bareli, Sitapur, Bahraich, Fyzabad and Barni Banki, and (3) Deputy Controller of Currency's letter No. 4618/XV-197-B., dated 31st August, 1932 to 22 treasuries except Roorkee other than those mentioned in (1) and (2). Case ending with Dy. No. D.H./2319, dated 29th October, 1919. D. H. Case No. III-B-5 of 1935-36-37.]

Issue of Remittance Transfer Receipt by a branch of the Imperial Bank of India.

The procedure laid down in Explanation under para. 318 of Financial Handbook, Vol. V., Part I, should be observed.

(A.G.'s order, dated the 4th May, 1925, on a case ending with Dy. No. 73852/T. M. 3888.)

Chapter 11.—Deposits.

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No. 104.—Explanations.

[ART. 195, C. A. C., AND PARA. 340,

F. H. B., VOL. V.]

1. Lapsed deposit should, from the beginning of the financial year 1923-24, be dealt with as follows :—

- (i) All lapses of civil and criminal court deposits, except cantonment magistrate's court deposits, should be treated as Provincial Revenue.
- (ii) Lapses of revenue deposits should be treated as Provincial or Central Revenue according to the subjects to which they relate.
- (iii) All lapses of personal deposits should be treated as Central Revenue, as these present merely banking accounts.

2. In order to facilitate the work of determining the incidence of lapsed deposits in accordance with the criterion laid down above, separate registers should, with effect from 1st April, 1923, be maintained in each treasury for deposits, which when they lapse are creditable to Central Revenues.

3. In all returns submitted to the Accounts office, such as the extract register of receipts, and repayments, clearance registers, statement of lapses, *plus* and *minus* memos., etc., a clear distinction should be maintained between Central and Provincial items, so that when the time comes for lapse and the lapsed items have to be credited to Government it may be easy to determine which items should be treated as Provincial and which as Central Revenues.

4. Amounts deposited till the end of the year 1922-23 and subsequently lapsed to Government (excepting personal deposits which should be treated as Central) will be credited to Provincial Revenue. As a corollary, refunds of all

such lapsed deposits (excluding personal deposits) will be borne by Provincial Revenues.

(Circular letter No. T. M.-60, dated the 4th January, 1923.)

No. 104-A.—Classification of deposits.

With the introduction of Provincial autonomy from April 1, 1937, items of civil deposits (Civil and Criminal Court deposits, Revenue deposits and Personal deposits) and lapses, if any, of the same will be treated as "Central" or "Provincial" Revenue according as the Government which exercises control over the depositors is "Central" or "Provincial".

[*Vide* Memorandum attached to the G. I., F. D. letter No. D-53-Ref., dated the 13th May 1935, received with Auditor General's letter No. 11-Ref./16-Camp-35, dated the 18th May, 1935, Dy. No Ar. Gl.-30/B, K (c)-351, Para 4 of the A. G., Madras, letter No. T. M. -Spl.-I-47/35-36, dated the 9th July 1935, as approved by the Ar. Genl. in his letter No. 88-Ref/16-Camp-35, dated the 30th August 1935, Dy. No. Ar. Gl.-253 and Ss./1021 and A. G.'s letter No. D./566, dated the 2nd October 1935].

No. 105.—Sale of tickets to pilgrims on behalf of Messrs. Thomas Cook and Son.
 [ARTICLE 197, C. A. C., AND PARA. 342,
 F. H. B., VOL. V.]

The accompanying circular has been approved by the Auditor General regarding the treatment in the treasury accounts of transactions connected with the sale of tickets to pilgrims on behalf of Messrs. Thomas Cook and Son.—(No. 87 of 1887.)

With reference to the resolution of the Government of India in the Home Department
2
 No. 102—114, dated the 3rd May, 1887, published in the supplement of the *Gazette of India* of the 7th May, 1887,* I have the honour to issue the following instructions regarding the treatment in the accounts of the transactions connected with the sale of tickets to pilgrims on behalf of Messrs. Thomas Cook and Son.

1. The tickets and passes will be supplied through the Local Government and the Collector should make arrangements for the safe custody of the stock.

2. The particulars of all tickets sold must be recorded in the registers prescribed in the resolution. A copy of the form is appended; it may be obtained, by indent, from the Superintendent, Government Press, Allahabad.

3. The transactions should be treated in the accounts as deposits and included in the register of revenue deposits. As the deposits are repayable to the Collectors for remittance to Messrs. Cook and Son, the Collector, or any of the subordinates to whom he entrusts the work of selling the tickets, will, on the last working day of each month, sign an order for the withdrawal from deposits of the total amount received during the month and issue in lieu thereof a Remittance Transfer Receipt on Bombay in favour of Messrs. Thomas Cook and Son, under Article 169 (2), clause 7 C. A. C., and para. 323, rule 2 (7), F. H. B., Vol. V.

4. On the above order the required Remittance Transfer Receipt will be issued by the Treasury Officer, the order being considered the repayment voucher under Article 201, C. A. C., and para. 346, F. H. B., Vol. V. A copy of the first three columns of the Registers prescribed in the resolution should be sent by the Collector to Messrs. Thomas Cook and Son with the Remittance Transfer Receipt.

5. Messrs. Thomas Cook and Son will always, when they authorize a refund to any person who has purchased a ticket remit the amount to the Collector by a Remittance Transfer Receipt. Such refunds should also be placed in revenue deposits, and paid to the parties concerned on the authority of the Collector. Any confusion between the two kinds of deposits and their repayments should be carefully avoided.

* Republished in Part VI of N.-W. P. and Oudh Government Gazette, dated the 21st May 1887.

Form of register.

Date of ticket.	Messrs. Cook and Son's serial No. of ticket.	Price realised for ticket.	Whether ticket is single or return.	Pilgrim's name and age, with name of father.	Sect.	Village, pargana and bazar in district which pilgrim resides.	Whether a passport was issued to pilgrim or not.	Remarks.
1	2	3	4	5	6	7	8	9

No. 106.—Sale proceeds of ancestral land sold by Collector under orders of civil court.

[ART. 197, C. A. C., AND PARA. 342,

F. H. B., VOL. V.]

Sale proceeds (including earnest money) of ancestral land sold by the District Officer under rule 38, notes of Chapter XI of General Rules (Civil) and under para. 589 of the Oudh Civil Rules are (after deduction of the auction fees, which are credited to Administration of Justice) credited, pending confirmation of sale, to revenue deposit. Payments made by the judgment-debtor to the sale officer to avert sale of an ancestral property, made over by the civil court to the Collector for sale are also credited in the first instance to revenue deposits. As soon as the sale is confirmed, or on the full amount of the decree being realized, the District Officer directs the transfer of the amount from revenue to civil court deposits, and the Treasury Officer on the same day intimates the transfer in the prescribed form of the civil court that the entry may be made in its register of deposits—(No. 2 of 1882-83.)

No. 107.—Extract registers of receipts—Description of certain Deposits in—

[ART. 197, C. A. C., AND PARA. 342,

F. H. B., VOL. V.]

Amounts realized and deposited under rules 625 and 224 of the Oudh Civil Rules, and under rule 38, Notes of Chapter XI of General Rules (Civil), should be described in the column "Nature of each deposit" of the extract register of receipts as "Miscellaneous", "Sale commission fee", and "Earnest-money", respectively, and the authority quoted above should also be shown against each deposit in the register.

The Honourable High Court of Judicature at Allahabad and the Chief Court of Oudh at Lucknow have also decided that the name of the actual

depositor should be shown in column 3 ("from whom received") of the extract register of receipt of civil court deposits and not of the Government official through whom the deposit is made, and that in case of money received by sale of the properties of a judgment debtor the name of the auction purchaser who paid the money should be shown and not of the judgment-debtor.

(No. 2 of 1898 and Circular letter No. D./83, dated the 3rd April, 1926).

No. 108.—Revenue Deposit—Repayment.

[ART. 201 (b), C. A. C., AND PARA. 346 (b),
F. H. B., VOL. V.]

The departmental officer desiring a refund of the earnest money deposits of the civil and military department should make the following endorsement on the original deposit receipt of the Treasury Officer.—

- (i) When the deposit is to be refunded in cash Pay to..... (contractor).
- (ii) When the deposit is to be carried to the credit of Government instead of being re-funded in cash. Pay by transfer credit to.....(Head of department).

In the latter case, the Treasury Officer will make the necessary transfer in the accounts on the authority of the order so endorsed by the departmental officer. No further endorsement as "Received payment" is necessary. It is also not necessary for the departmental officer to specify the amount payable in his endorsement unless the amount is to be paid partly in cash and partly by transfer, in which case the instructions laid down in order No. 144 should be followed.

No. 109.—Form of Voucher.

[ART. 202, C. A. C., AND PARA. 347,
F. H. B., VOL. V.]

The following orders are issued in supersession of the directions given in this office Circular No. 11, dated the 12th October, 1881. The present instructions have received the concurrence of the Board of Revenue, the Hon'ble Judges of the High Court, North-Western Provinces, and the Judicial Commissioner, Oudh :—

I.—The use of loose voucher forms for the repayment of deposits is prohibited.

II.—Bi-lingual forms (with counterfoils) for the repayment of revenue, criminal and civil court deposits are issued in books of 100 forms. For the sake of convenience the books are divided into two parts. The first part contains forms bearing numbers 1 to 50 and the second part numbers 51 to 100. In addition, each book bears a printed serial number repeated on every form in the book. The repayment vouchers are in Code Form 27 slightly modified.

III.—(a) The numbers of the books run in regular series for the whole province. District series of numbers are not assigned for revenue, civil and criminal deposits, respectively, as it is considered preferable to have one general series for all kinds of deposits and for all districts of which the accounts are audited by the Principal Auditor.

(b) The printed addition to Code Form 27 is thus—

"United Provinces of Agra and Oudh Book No. _____, Repayment Order No. _____" at the upper left-hand corner of both payment form and counterfoil. An alteration has also been made to avoid risk of confusion between the serial number of the account and voucher number of the treasury.

IV.—Treasury Officers will in January indent on the Principal Auditor for a supply of voucher book for the ensuing financial year. These books will be supplied to presiding officers of courts, on written application, in books of 100 forms, both parts of which should be issued simultaneously by the Treasury Officer.

V.—(a) In the case of revenue and criminal courts no presiding officer shall be allowed more than one voucher book at a time, which book should be used for all deposits of whatever kind. Indent for a new book shall be made only when the book in use is completed, the book of used counterfoils being returned to the treasury along with the indent for the new book.

(b) Civil courts will indent (in the case of subordinate courts through the District Judge) in the treasury for a new repayment order book when the book which they have in use is approaching completion; but care must be taken that the new book is not brought into use until all the forms in the old book have been issued. The presiding officer must at once report to the Treasury Officer when he begins to issue forms from a new book. The completed counterfoils will not be returned to the treasury, but will be retained by the court.

NOTE.—The Deputy Registrar, High Court of Judicature, and civil and sessions judges may use two repayment order books simultaneously for making repayments of civil and criminal court deposits.

(c) Treasury Officers must comply in full and without delay with all indents received from courts. The receiving officer will count the forms in the book received and give a receipt that a certain book containing so many forms has been received.

VI.—On the first page of the treasury repayment registers of revenue and criminal court deposits [Treasury Form 77 (old) or 104 (new)] and in the case of civil courts [Treasury Form 49 (old) or 62 (new)] shall be entered a list of the officers holding voucher books with the numbers thereof and the dates of issue and return. An officer who leaves a district or court shall transfer his voucher book to the officer to whom he makes over charge, who shall give a receipt therefor. Such receipts shall be transmitted to the Treasury Officer, who shall have it recorded and cause the name of the officer to whom the voucher book has been transferred to be entered in the treasury register as being in possession of the book. In case of an officer being unable to transfer his voucher book to his successor, he shall deliver it up to the Treasury Officer, who shall place it with the store of unused voucher books until it can be duly delivered. At the time of making a repayment the Treasury Officer will note against the same in the remark column of the repayment register (1) the name of the officer ordering repayment, (2) the number of his book, and (3) the serial number of the voucher.

VII.—In all cases the departmental records must be complete and independent of the treasury accounts. Transmission of a record to the treasury

for purposes of check or the calling of a report from the treasury is prohibited without the special permission of the Collector.

VIII.—(a) If the presiding officer is acquainted with English, the entries in the repayment order, both on the voucher itself and on its counterfoil, must be made in English, though, provided they are made in his own court it is not necessary that they should be made by his own hand.

(b) The Head Clerk of the court should make the vernacular entries, when such entries are necessary. This is the case only when either the presiding officer or the officer who will make the payment is not acquainted with English.

(c) If the presiding officer is not acquainted with English, the English entries, which in this case need be made only on the repayment order and not on the counterfoil, will be made by the Head Clerk of the court or if there is no clerk acquainted with English on the establishment of the court, by the Treasury Head Clerk before the payment is made. If, however, payment is made at a sub-treasury the entries may be made at the treasury *after* payment.

(d) The presiding officer will himself enter in figures, in the space provided above his signature, both in the repayment order and on the counterfoil, the amount of the repayment ordered by him.

IX.—(a) The forms in each book must be used in regular order and care must be taken to fill in the various particulars required. In criminal and revenue courts these particulars will be taken from the *misl* of the case, which should contain all the information necessary for the purpose.

(b) The following entries in the repayment order need not be filled up by the court or officer :—

Head of service chargeable.	Voucher number.
-----------------------------	-----------------

List of payments

(c) The following entries in the repayment order, which should be made by the court or officer, can be filled up from the treasury chalan filed with the *misl* of the original deposit* :—

Original number.	Name of depositor.
Date of deposit.	Amount of deposit.

(d) The name of the person to whom the amount is actually payable should be entered by the court issuing the repayment order in the blank space provided for the purpose.

X.—When a repayment voucher is cancelled the cancellation should be prominently noted on its face and attested by the presiding officer after which the voucher should be at once forwarded to the Treasury Officer for destruction. At the same time the counterfoil should be cancelled in a similar manner. Any spoilt form should similarly be cancelled and sent to the Treasury Officer for destruction.

XI.—(a) In paying a repayment voucher the Treasury Officer shall use every precaution to satisfy himself (1) as to the identity of the payee; and (2) as to the genuineness of the signature of the drawing officer. A specimen of the signature of the drawing officer shall be sent to the treasury.

* The chalan is a triplicate copy, which must be issued by the treasury to the court. The original will be given to the depositor and the duplicate retained in the treasury. In the case of rent and land revenue deposits the Treasury Officer will enter in the chalan "serial number of deposit" and "name of officer ordering deposit".

(b) Payments to officials for or on behalf of the original payees are strictly forbidden, except in the case of repayments to officers of a civil court of deposits made for translation and copying fees, etc.

(c) Deposit repayment orders are not negotiable instruments and can be paid only to the person named therein by the issuing court either direct to him, or through a messenger provided the payee signs his name on the face of the voucher and endorses it "Received payment through.....(messenger)".

[Auditor General's No. T. 140-Admn. I/85-34, dated the 21st May, 1934 and letter No. D. H. S./G. 600, from the Head office of the Imperial Bank of India, Calcutta, Case No. T. M./IV-37 (3)].

(d) The issuing courts should not mark the deposit repayment orders as payable to *A* through *B*, and if any such repayment orders are received at the treasury the treasury should refuse payment. If it is required to make payment to *B* on behalf of *A*, when *B* is not a Government official, the repayment orders should be marked by the issuing courts as "payable to *B* for *A*".

XII.—(a) The Treasury Officer may refuse to cash any repayment voucher not bearing the number of the book which his entry on the repayment register shows to be the one in use at the time for the deposit account concerned.

(b) Repayment vouchers issued by courts will not always be presented at the treasury in the order of issue; and Treasury Officers must use their discretion in considering whether any break in the series of numbers of vouchers presented is sufficiently serious to excite suspicion and call for inquiry before encashment.

XIII.—The same care of the voucher books must be taken as is prescribed for bill forms in the Civil Account Code, the presiding officer of the court keeping the book in his own custody, giving out the book in use each morning and receiving it back in the evening, when he will be bound to satisfy himself that no forms have been removed beyond those required for repayments duly ordered.

XIV.—On an unclaimed deposit of any kind being credited to Government under Article 206, C. A. C., and para. 351, F. H. B., Vol. V, the Treasury Officer should inform the court through which deposit was made, in order that the fact may be noted in the deposit register, if any.

XV.—Revenue and criminal court voucher books shall be forwarded to the Treasury Officer monthly for inspection and verification of the counterfoils on such dates as the Collector may order for each court. The Treasury Officer should be careful to keep no voucher book so forwarded for more than one day and should return it forthwith to the officer from whom it was received.

XVI.—At the close of each day the Treasury Officer or Sub-Treasury Officer will send to each civil court an advice of the repayment of civil deposits made that day from the treasury or sub-treasury. On receipt of this advice the repayments that have been made by the Treasury or Sub-Treasury Officer will be noted by the court in the register of repayments and initialled by the presiding officer. The repayments of a civil court deposit should in no case be entered in the repayment register before receipt of advice of repayment.

XVII.—*Lapsed deposits.*—The attention of all officers is called to the Articles 206, 207 and 208, C. A. C. and paras. 351, 352 and 358, F. H. B., Vol V.

XVIII.—The counterfoils of revenue and criminal court repayment orders should, after return to the treasury, be bound up periodically and kept at the treasury for 12 years after which they will be destroyed. Those of civil courts should be retained by the courts for 12 years and should then be destroyed by them.

XIX.—All Treasury Officers should examine their deposit registers quarterly, and should draw up a memorandum in the following, or some similar form, of any items which, in their opinion require special attention owing to their having remained in deposit for an unduly long time. These memoranda will be sent by the 15th day of the month following the quarters for which they are due to the Collector, who will forward them to the officer in charge of the sub-division for such action as may be necessary :—

Date of deposit	Name of depositor.	Name of payee.	Amount.
			Rs. a. p.

(Board's Order No. 2060/IX—336, dated the 20th December, 1902.)

The following instructions should be borne in mind in preparing the memorandum :—

(1) Items which may only be held in deposit for a limited period and must thereafter be transferred to the proper head of account or paid to the proper person should be included in the next quarterly list prepared after the expiration of the period prescribed either in Articles 198 and 199, C. A. C., and paras. 343 and 344, F. H. B., Vol. V, or in the orders of the Local Government or Board of Revenue.

(2) Other items should be entered in the first quarterly list prepared more than a year after date of deposit, unless in any special case the Treasury Officers think that they should be entered in an earlier or later list.

(3) Petty items which should lapse to Government after one complete account year under Article 206, C. A. C., and para. 351, F. H. B., Vol. V, need not find a place in this list.

(A. G.'s No D.-234, dated the 11th February, 1904.)

No. 110.—Currency of repayment orders.

Repayment orders issued by the civil and revenue courts are current for three months from the date of their issue, while those issued by the criminal courts and by the High Court may be cashed at any time without limitation

(*Vide* No 27 of 1901, Circular No T M.-12, dated the 31st August, 1905, and Circular No T. M.-14, dated the 31st August, 1911.)

NOTE 1.—The above limitations are not observed in cases falling under note to Article 198(c), C. A. C., and para. 342 (c), F. H. B., Vol. V (*vide* D. A. G.'s order, dated the 25th March, 1908, By. No. 37698, T. M. 8481.)

NOTE 2.—For refunds of lapsed deposits see order No. 122.

No. 111.—Transliteration of vernacular signatures on deposit vouchers.

[ART. 13 (b), C. A. C., AND PARA. 47 (b),
F. H. B., VOL. V.]

Vernacular signatures of payees and of officers ordering repayments of deposits should always be transliterated into Roman character.—(No. 2 of 1884.)

No. 112.—Clearance register of deposits.

[ART. 204, C. A. C., AND PARA. 349,
F. H. B., VOL. V.]

1. The clearance register due in April should contain only the outstanding balances in the receipt register of the second preceding year, e.g., in the clearance register due in April, 1928, the outstanding items for 1926-27 only should be entered, together with the outstanding items of 1924-25 which are for special reasons not allowed to lapse to Government at the close of March, 1928.

2. A memorandum in the subjoined form should also be recorded on the last page of the clearance register or submitted on a separate paper.

Total amount of outstanding on 1st April, 1928—

	Rs.
For 1925-26 000	000
„ 1926-27 000	000
„ 1927-28 000	000
 Total 000	<hr/> <hr/>

and a certificate given to the effect that this amount agrees with that shown as outstanding in the *plus* and *minus* memo. for March, 1928, after deducting the amount which lapsed to Government on the 31st of that month, and is shown in the statement of lapsed deposits.—(No. 115 of 1895)

3. Many items which ordinarily lapse from age are kept outstanding in deposit instead of being transferred to the credit of Government, on the ground that the items belong to partition cases which are still pending.

4. It is more convenient that such items should be credited to Government as lapsed deposits and refunded whenever required for repayment. The settlement of the cases would in no way affect the treatment in the above manner of the deposit items in question.

5. Care should, in future, be taken not to allow such items to remain outstanding for more than three years, unless a speedy settlement of the case and early repayment of the amounts deposited are anticipated, in which case these points should be mentioned by the District Officer in the reasons assigned by him for keeping the items outstanding in his clearance register.—(No. 26 of 1886.)

No. 113.—Deposit balances Record of—in repayment registers.

[ART. 204, C. A. C., AND PARA. 349,
F. H. B., VOL. V.]

The original amounts of deposits, if no repayments have been made therefrom, otherwise the balances as worked out after each repayment should be shown in column of repayment register.—(No. 4 of 1900.)

No. 114.—Attestation of deposit accounts.

[ARTS. 197 & 206, C. A. C., AND PARAS. 342 AND 351,
F. H. B., VOL. V.]

1. The attention of Collectors is invited to the necessity for a closer scrutiny of deposit accounts. Article 206, C. A. C., or para. 351, F. H. B., Vol. V, particularizes the item of deposit account which ordinarily lapse to Government and their treatment, and similarly Article 197, C. A. C., or para. 342, F. H. B., Vol. V, those which can be placed under and held in deposit. If the rulings of the Code are perfectly understood and closely followed there can be no room for the irregularities which a neglect of this precaution in applying them occasions. Instances have frequently occurred where Treasury Officers do not use the most ordinary care in dealing with these transactions, and no effectual check can be exercised against a repetition of these errors until a more efficient supervision is instituted by the Controlling Officers.

2. The quarterly certificate signed by the Collector acknowledges a review and not a mere mechanical attention of the Treasury Officer's work, and the form* has been amended (which in future should be adopted) to bring more directly under notice the nature of the duties of the Collector in this respect.—(No. 51 of 1886.)

3. **Quarterly certificate**—The duty of recording the certificate can be delegated by a District Officer to any gazetted Government servant of the district staff (not being the Treasury Officer) selected by the District Officer for the purpose. If the District Officer or the subordinate officer to whom the duty of recording the certificate has been delegated is unable, owing to his absence from headquarters, to record the certificate, the extract register of deposits should be sent without it with a note that the certificate will follow. The certificate should then be submitted at the earliest opportunity.—(No. 14 of 1901.)

No. 115.—Payment by postal money-order of refunds of revenue credited or amounts deposited in cases where the amount does not exceed Rs. 100, or in the case of civil court deposit Rs. 500.

[ART. 198 (c) AND PARA. 343,
F. H. B., VOL. V.]

The payment should be made in accordance with the instructions laid down in Article 198 (c), C. A. C., and para. 343 (c), F. H. B., Vol. V.

1. In cases where the sum to be refunded does not exactly amount to the sum payable to the payee together with the money-order commission thereon (e.g.,

* *Revised form of quarterly certificate.*—Certified that I have personally and carefully examined the deposit registers for the quarter ending ——, that the entries are made with the utmost care and regularity; and that no moneys are unnecessarily placed or erroneously held in deposit.

Rs. 5-3-0, Rs. 10-3-0 and Rs. 25-6-0), the balance of one or two annas left over after covering the amount of the money-order and the commission thereon should be refunded in postage stamps, the expenditure of a service postage stamp being ignored.

(*Fidz C. G.'s letter No. 238A and A.—608/11, dated the 27th June, 1911, Dy. No. C. G. 533, T. M. 1869.*)

No. 116.—Lapsed deposits.

[ARTS. 206 AND 216, C. A. C., PARAS. 351 AND 360 (C),
F. H. B., VOL. V.]

1. As the submission of duplicate copies is not prescribed by the Code, in future one copy may be sent to this office annually.—(*No. 25 of 1890.*)

2. The totals of the lists of lapsed deposits of the revenue, civil and criminal courts should be deducted by all Treasury Officers from their *plus* and *minus* memo, for March, in order that the balances shown therein may correspond with those upon the books of this office at the close of the year.

3. The District Judge should intimate the Treasury Officer the amount of lapsed deposits of the civil courts which should be deducted from the *plus* and *minus* memo.—(*No. 54 of 1887.*)

4. Sanction to a refund of lapsed deposit not acted on for a year should be specifically renewed.

5. When refund of a lapsed Civil Court Deposit is made at the Treasury, the date of its payment should be communicated by the Treasury Officer to the court concerned through an advice list prepared separately from that of ordinary repayments of deposits, and headed in red ink "Advice of refunds of refunds of lapsed deposits".

[*A. G.'s No. Dep., dated the 8th August, 1902. Circular No. T. M./7 (Deposit), dated the 24th July, 1906.*]

No. 117.—Civil courts deposits.

[ART. 210, C. A. C., AND PARA. 355,
F. H. B., VOL. V].

1. *Personal ledger.*—The deposit account of civil courts are kept in detail by the courts themselves; the treasury accounts being merely in the form of personal ledger.—(*No. 12 of 1882-83.*)

2. *Account in sub-treasury.*—As the rules regarding the accounts of civil courts authorise the receipt and payment of money on account of civil court deposits by the officer in charge of a treasury or sub-treasury; a sub-ledger of civil court deposits in the form of personal deposits should be opened at each sub-treasury for recording the transactions of such civil courts, e.g., the courts of civil munsifs as deal direct with the sub-treasury.

3. Treasury Officers should communicate these orders to the officers in charge of sub-treasury subordinate to them, where such transactions take place, and should be careful to see that the rules on the subject prescribed in Articles 210 to 215, C. A. C., and paras. 355 to 360, F. H. B., Vol. V, are fully understood and carried out.—(*No. 2 of 1886.*)

No. 118.—Civil court repayment orders for purchase of stamps from deposits.
 [ARTS. 212 AND 340, C. A. C., AND PARAS. 357 and 540,
 F. H. B., VOL. V.]

1. When civil court deposit repayment orders are issued on a treasury or sub-treasury for the purchase of court-fee stamps from deposits they do not in all cases contain directions to the Treasury or Sub-Treasury Officer to pay the amount in stamps and to adjust it by a transfer from civil court deposits to stamp revenue, and in the absence of such directions the Treasury and Sub-Treasury Officers treat such payments as cash payments instead of as payments by transfer credit to stamp revenue.

2. This procedure is opposed to paragraph 30 of the High Court Circular orders. Necessary directions should be noted on such repayment vouchers before they are sent to the Treasury or Sub-Treasury Officer, whose duty it will be to record the payment orders thereon and to pay the amount in stamps by a debit to civil court deposits and a credit to stamp revenue in terms of note 2 to Article 269, C. A. C., and para. 434, F. H. B., Vol. V.—(G. L. of 1895.)

No. 119.—Agreement with treasury.

[ARTS. 215, 298 AND 355, C. A. C., AND PARAS. 360, 464 AND 535,
 F. H. B., VOL. V.]

1. All deposit transactions, *viz.*, revenue, civil, criminal, and also personal, should be recorded in a *plus* and *minus* memo. [Treasury Form 169 (old) or 180 (new)] which should be *separate* from that maintained for other transactions and should be attached to the monthly deposit returns.

2. A certificate should be recorded on the personal ledger register (Code Form 48), to the effect that the total of the outstanding in Code Form 48 corresponds with the balance in Code Form 44. Care should be taken that this rule is not overlooked.—(No. 14 of 1896.)

3. A great deal of inconvenience is caused, and a great number of wholly unnecessary and troublesome discrepancies are created owing to many Judicial and Treasury Officers overlooking the directions (in Article 215, C. A. C., and para. 360, F. H. B., Vol. V), with regard to the procedure in bringing on the register of civil court deposits only such receipts and payments as have been advised by the Treasury Officer. Attention is specially called to these directions, and Judicial Officers are asked to be so good as to see that their practice strictly conforms to the arrangement required by the Code, and by rule 38 of Chapter XI of General Rules (Civil) as well as rule 589 of Oudh Civil Rules.—(No. 11 of 1895.)

4. The treasury serial number of repayments should be entered in red ink under the court number in column 6 of the advice lists of daily transaction sent from the treasury to the civil courts under Article 215 (b), C. A. C., and para. 360 (b), F. H. B., Vol. V.

In the monthly repayment registers prepared by the civil courts, these treasury serial numbers should be invariably entered besides the court number.—(No. 18 of 1904.)

(G. L., No. T. M.-18, dated the 12th September, 1904.)
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5. The transactions which, according to the procedure laid down in rule 21 of Appendix 7 to the Civil Account Code, appear under the head "Deposits for work done for public bodies and individuals" should be shown in the *plus* and *minus* memo. in Treasury Form No. 171 which should be sent in a separate envelope with the address "Accountant General, United Provinces, D. H. Department", Allahabad. Any book adjustments affecting this head made by the Accounts Officer will be communicated to the treasury for inclusion in the memorandum.

(*Vide* Circular letter No. T. M.-7, dated the 1st June, 1918.)

No. 120.—Particulars should be recorded in the Court of Wards' pass-books.

The necessary particulars, *viz.*—(1) by whom and on what account credited and (2) No. of chalan, etc., should invariably be recorded in columns 2 and 4 of the Court of Wards' pass book from the chalans in form No. 8, accompanying remittances to the treasury on which the required information is always given. Amounts credited into a sub-treasury by several ziladars, etc., on the same date should always be shown in the pass book in detail and not in a lump sum.

(*Vide* General letter No. T. M.-1 of 1904-05.)

Chapter 12.—Local Funds.

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No. 121.—Cheque Forms.

Free supply of cheque forms is not admissible to local bodies and non-Government institutions which are allowed to draw money from treasuries by cheques. They should obtain their requirements direct from the Manager Government of India Press, on payment.

(G. I., Industries and Labour No. A.-452, dated the 9th March, 1926, received with Auditor General's No. 1195, dated the 16th April, 1926, Dy. T. M.-122.)

No. 122.—District Board Funds.

(i) Omission on the part of district boards to include adjustments intimated by the Accounts office.

The adjustments intimated by the Accounts office should be immediately incorporated in the board's accounts.

(ii) Discrepancies between District Public Works figures and the figures communicated by the Accounts office.

The figures communicated by the Accounts office should be accepted as correct and incorporated in the board's accounts. If the details of work supplied by the Executive Engineer of the division do not work up to the total of receipts of charges as communicated by the Accounts office, the Executive Engineer may be asked direct at once to reconcile the discrepancy.

No. 123.—New Ferry Scheme.

1. The charges and receipts connected with ferries made over to district boards' control should be incorporated in the boards' accounts, the charges being drawn in the usual manner on district board cheques and the receipts paid into the treasury to the credit of the board with the prescribed chalan form.

2. Ferries retained under provincial management have been placed under the control of the Public Works department. The charges thereto will be accounted for by, and the receipts will be credited to that department.—(No. 27 of 1899.)

No. 124.—Contributions for the Civil Assistant Surgeons employed by Local Funds, etc.

A monthly sum of Rs. 170 on account of pay contribution and of Rs. 41-8-0 on account of leave and pensionary contribution should be credited into the treasury by District and Municipal Boards and other employers financially independent of Government, for each Assistant Surgeon serving under them,

under the heads "XXVII-Medical" and "XLIV-Receipts in aid of Superannuation" respectively.

(Medical Department G. O. No. 646/V-189, dated the 3rd April, 1933, Dy. No. M. J. / 1146.)

No. 125.—Contributions payable by district boards in the case of progressive appointments.

The Auditor General having decided that in the case of progressive appointments the expressions "sanctioned rates of pay" and "sanctioned salaries of the several appointments" used in Article 802, Civil Service Regulations, should be interpreted to mean the average pay of the appointments, the contribution for pension under Article 802, Civil Service Regulations, in respect of progressive appointment should be calculated as indicated above and credited into the treasury.

(*Vide* General letter No. T. M. 22 of 1915-16.)

No. 126.—Government share of nazul income.

1. In return for the labour and expense of management (which shall include the cost of litigation) the district board or municipal board entrusted with the management of nazul shall receive three-fourths of the gross annual income of the property, the remaining one-fourth shall be credited to Provincial revenues. The municipal board shall receive three-fourths of the gross annual income from extra municipal nazul property in a civil station when the property is managed by a special committee of the board, and except where otherwise provided by the orders of Government, three-fourths of the net annual income when the property is managed by the Collector and the expense of management is not borne by the board. The annual income from nazul in an Act XX town shall continue to be credited as has been heretofore customary.

The Chairmen of district boards will, under the new nazul rules "and instructions for the management of nazul entrusted to the municipal boards, etc.," issued with G. O. No. 833/IX—235, dated the 21st October, 1926, credit into the treasuries the share of nazul income due to Government (wholly or in part, as the case may be) under para. 12 of the instructions immediately on collection, and at any rate before the close of the year.

The District Officers will see that the above is done as required by rule 3 of the rules substituted for paras. 1803 to 1840 of the Manual of Government Orders issued with the G. O. quoted above, and will furnish the Accounts office with a certificate on or before the 15th May each year, to the effect that the Government share of the nazul receipts entrusted to the management of district boards for the year has been correctly worked out according to the rules and credited to Government from time to time. In the case of Municipalities, the District Officer will ask the Chairman for a cheque for the amount due to Government and credit it to Provincial Revenues.

(G. O. No. 1255/XII—895-1904, dated 9th June 1905. Dy. No. L. G. 983.)

NOTE.—Failure in collection shall not justify the board in crediting to Government less than one-fourth of the total annual demand on account of rent for leases. Where the board is unable for any special reason to collect the whole demand, application for remission of payment of the amount due may be forwarded to the Commissioner with a full statement of the reasons for failure in collections. Pending receipt of orders from the Commissioner, however, the whole of the Government share must be credited to the Provincial revenues, and any deduction allowed by the Commissioner may be taken into account in crediting the provincial share in the following year.

2. In the case of those districts in which the general rules prescribed by Government do not apply, or in which a different rate of Government share exists, special orders of Government should be obtained on the subject.

3. When any nazul land is sold, the sale-proceeds shall be credited in full to Provincial revenues.

(*Vide D. A. G.'s order dated the 5th October, 1914, on a note by T. M. S. No. T. M. 1798.*)

NOTE.—The sale-proceeds of land and houses recorded as Government property but in the usufruct of municipal boards should be credited to Provincial revenues in accordance with the above rule, as such property is considered to be nazul.

(G. O. No. 4022/XI-361-D., dated the 16th January, 1904.)

No. 127.—Town Funds overdrafts.

1. The balance at credit of any particular town fund should not be allowed to be overdrawn unless a contribution sufficient to cover the overdraft is sanctioned by the Local Government in each case.

2. Whenever an overdraft is apprehended the District Magistrate should take *immediate* steps to obtain the required sanction of Government. Should it be necessary to draw money from the treasury before receipt of Government sanction, a certificate that the requisite sanction has been applied for should be appended to the bill or the cheque, as the case may be, to prevent payment being refused by the Treasury Officer. Payment in excess of the balance, except when the prescribed certificate has been furnished, will be treated as an irregularity of the treasury concerned.

(Genl. letter No. T. M.-4, dated the 6th June, 1908.)

3. Government will not sanction an overdraft, except in such circumstances that it is really unavoidable, and if such circumstances do occur, a full account of them should be given in the application for sanction.

(G. O. No. 2473/XI-495-D., dated the 10th August, 1908, Dy. No. L.G./2141—3413.)

NOTE.—This procedure has also been sanctioned for Sandabari Fund charges.

4. The officer (District Magistrate) in charge of a town is wholly responsible for the permanent advance held by him for meeting petty expenses before money can be obtained from the treasury, and special care should be taken by him to ascertain from time to time that the amount of the advance really exists in the hands of the person charged with the duty of incurring petty expenditure. No acknowledgment of the advance need be sent to the office of the Accountant-General.

(Circular No T. M.-121, dated the 14th May, 1904.)

No. 128.—Excluded Local Funds.

The Hardwar Fair Fund is treated as an Excluded Local Fund. The receipts and charges of this fund alone should be shown in the schedule of Excluded Local Funds.

(Municipal Deptt. G. O. No. 3553/XI-219-1926, dated the 21st December, 1926, Dy. No. D. H./4156.)

No. 128-A.—Receipts for money orders tendered with treasury certificates or cheques in lieu of cash.

In order to minimize the chances of commission of fraud in the money order transactions of the post offices the authorities of Local Boards should demand individual receipts in respect of each money order whenever money orders are tendered for issue with treasury certificates or cheques in lieu of cash.

(G. O. No. B.-1963/X-189, dated the 12th November, 1936. D. No. T.M./1085. T. M.
Case No. IV-279.)

Chapter 13.—Service Funds.

No. 129.—Postal Insurance Fund.

[ART. 237, C. A. C., AND PARA. 382,

F. H. B., VOL. V.]

(i) The names of officers in inferior service who become members of the Postal Insurance Fund and are not shown in the establishment bills under the Civil Account Code rules should be specified therein, with details showing the deductions made from the pay of each separately.—(No. 12 of 1897.)

(ii) Under the existing rules of the Postal Insurance Fund subscribers are required to pay their premia in cash into the post office by the due date if they are serving in a department in which pay is not drawn from the treasury. Cheques or cash for the amounts of their premia payments should not therefore be accepted by the Treasury Officer for credit on account of premia due on Postal Insurance Policies. The tenders in such cases should be referred to the post office.

(Circular letter no. T. M. 36, dated the 25th February 1914.)

Chapter 14.—General Provident Fund.

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No. 130.—Detailed instructions for the guidance of disbursing officers.

1. The following instructions issued in connection with the preparation of the Fund schedules (*Vide Circular Letter No. Fund/4472, dated November 5, 1936, published in Part V of the U. P. Gazette, dated November 7, 1936*) should be observed :—

- (i) The fund schedules should be prepared in G. P. F. Form No. 8 and the names of the subscribers should be recorded in the order of the serial account numbers assigned to them, *e.g.*, if there are four subscribers bearing account numbers 37, 49, 58 and 60, the entries should be in that order. If possible the account numbers and names may be roneoed or printed in columns 1 and 3 of the form in a number of forms sufficient for a year's requirement so as to reduce clerical work in drawing offices and at the same time obviate the quoting of wrong account numbers in monthly schedules. The names of new entrants and all subscribers transferred from other offices, in the course of the year should be entered in the roneoed or printed schedules after the names of the existing subscribers, but they should be arranged serially, whenever the schedules are roneoed or printed afresh.
- (ii) Subscriptions should not be recovered from new entrants before the assignment of the account numbers to them by the Account office. If in rare cases subscription is realized before assignment of account numbers, the fact should be clearly stated in the remarks column of the schedule, wherein the date of the submission of the application to the Account office should also be given. In such cases the words "New subscriber" should be entered in column "Account No." of the schedule.
- (iii) When no recovery is made in the case of any particular subscriber, the reason for non-recovery should be briefly stated against his name, *i.e.*, "Pay not drawn", "Discontinued during leave", etc., etc. When the "Amount realized" or "Refunds of Withdrawals" differ from those of the previous month, short explanatory notes should also be given stating the reasons for such variations.
- (iv) If a subscriber proceeds on leave, retires, or dies, the date of commencement of leave or retirement or of death, should be recorded in the remarks column of the schedule against the subscriber concerned.
- (v) If a subscriber is transferred to another office, his name should appear in the next month's schedule with the remarks "Trans-

ferred to" and should be scored out from the schedules for subsequent months.

- (vi) If a subscriber is transferred from another office, the name of the office from which he has been transferred should be recorded in the remarks column in the schedule in which his name appears for the first time.
 - (vii) The column "Amount realized" should be utilized only for recording regular monthly subscriptions. No entries whatever should be made in the column "Amount withdrawn" as this column is intended to be filled in the Accounts office. Whenever refunds of withdrawals appear in the schedule the total number of refunds made, including the present one, should be noted in the remarks column of the schedule. Similarly when recovery is made on account of interest the fact should be clearly stated in the remarks column.
 - (viii) Form G. P. F. No. 8 should also be utilised for recording transactions pertaining to I. C. S. Provident Fund or other similar funds, the heading being suitably modified. In the case of I. C. S. officers special care should be taken to show the correct name of the fund as such officers are allowed to subscribe to more than one fund [e.g., I. C. S. P. F., I. C. S. (NEW) Fund, G. P. Fund, etc.]. Separate forms should be used for separate funds.
 - (ix) When subscription to the Fund or refund of withdrawal is paid in cash, the date of credit into the treasury should invariably be noted in the remarks column of the schedule.
 - (x) Similar information as is required to be furnished in the Provident Fund schedules in the case of payments towards a Postal Insurance policy, which are substituted for subscriptions to the various Provident Funds (*vide* this office Circular letter No. Fund/60, dated April 6, 1934, published in Part V of the U. P. Gazette, dated April 14, 1934) is also necessary when payments of subscriptions towards the recognised Family Pension Funds are substituted for subscriptions to the various Provident Funds concerned under Rule 17 (a) (i) of the General Provident Fund ————— Superior Civil Services ————— Central Services ————— United Provinces ————— Rules.
2. Advance or temporary withdrawal from the balance at credit of a subscriber should be drawn on a separate pay bill in which the number and date of the orders of the sanctioning authority should invariably be quoted.
3. A subscriber to the General Provident Fund who joins it when in superior service but is subsequently reduced to the position of an inferior servant should cease to subscribe to the Fund so long as he is not re-instated or re-promoted to superior service; but a final withdrawal of his deposits should be allowed only when he quits the service or dies.

4. An optional subscriber begins to pay subscription from the date of joining the Fund. Payment of subscription with retrospective effect cannot be permitted.

5. Interest will be allowed for each calendar month upon the minimum balance of the depositor's accounts between the close of the fourth day and the end of the month. In calculating interest the deposits received by deduction from salary bill be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly, but will not be added to the principal until the end of the official year, except when the account is to be finally closed. The following are the special rules regarding calculation of interest :—

- (a) Deductions made from salaries paid in advance owing to transfer or long leave out of India will be considered in the case of the former as having been made on the date on which an officer is relieved of his duties, and in the case of the latter as having been made on the date on which the accounts office pays up an officer prior to embarkation. Interest will only be allowed for any month on such subscriptions as are paid in cash on or before the 4th of that month.
- (b) Interest for the year is rounded off to the nearest rupee.
- (c) Interest is not credited on subscription exceeding the maximum permissible limits fixed under the various funds ; nor is interest credited on excess refund of advances.

6. Officials whose services are pensionable from general revenues but who are paid from Local Fund revenues are eligible to subscribe to the Fund, and their subscriptions should be remitted in cash.

7. All monies standing at the credit of subscribers are "Compulsory deposits" within the meaning of Section 2(4) of the Provident Funds Act, 1897, and Section 3(1) of the Provident Funds Act, 1925, amending and consolidating the law relating to Provident Funds. They are, therefore, protected from attachment by a Court of Law.

8. The following are not recognised as legitimate occasion for an advance :—

- (a) Purchase of furniture to set up a house.
- (b) Discharge of ordinary indebtedness.
- (c) Building or buying a house.
- (d) Marriage of Europeans.
- (e) Admission of a son to college.
- (f) Change of climate
- (g) Purchase of horses
- (h) Pilgrimage to Mecca or other holy places.
- (i) Extraordinary expenses incurred in the education of a son or daughter at a costly institution.

9. (a) The death, retirement, etc., of all officers, whether gazetted or non-gazetted, who were subscribers to the General Provident Fund maintained by this office should be reported to this office immediately the events occur. The following information, as required by this office Circular letter No. Fund/33-2-1216, dated June 17, 1936, published in Part V of U. P. Gazette, dated June 20, 1936, as modified by subsequent Circular letters Nos. Fund/32-2-7705, dated March 13, 1937, and Fund/33-2-562, dated April 29, 1937 (published in Part V of U. P. Gazette, dated March 20, 1937, and May 1, 1937 respectively) should also accompany the report or follow it with the least possible delay :—

- (i) The actual date, forenoon or afternoon, of retirement, death, resignation, discharge, etc.
- (ii) A certificate from the sanctioning authority referred to in rule 15 (3) of the G. P. Fund Superior Civil Service Rules or rule 15 (3) (b) of the Central Services/United Provinces Rules, stating whether the subscriber was granted a temporary advance from the Fund during the previous twelve months of his retirement, death, etc., and if so, full particulars of the advance.
- (iii) A certificate from the drawing authority in the case of non-gazetted government servants whether any amount was drawn from the Fund during the previous twelve months for payment of life insurance premium. In case of gazetted officers the certificate should be furnished by the officers concerned.
- (iv) Correct G. P. Fund account number verified from the statements furnished to the depositor by this office from year to year.
- (v) Amount of the last fund deduction, quoting full particulars of the bill in which it was deducted. (It should be noted that no deduction on account of the fund is to be made from the subscriber's last pay bill, if not already done, nor should it be made after the last fund deduction is reported to this office.)
- (vi) Name of treasury at which payment of the Provident Fund money is desired.
- (vii) In the case of deceased subscribers, a list of the members of the family as defined in rule 2 (e) of the Superior Civil Services Central Services United Provinces Rules, who are entitled to participate in the G. P. Fund money under rule 31 *ibid.* full particulars in respect of their ages, relationship with the subscriber, whether married or not, should also be furnished. In the case of married daughters it should be stated whether their husbands are alive.
- (b) When payment is desired at a treasury other than the one of the district headquarters where the subscriber last served, the head of the office (in case of non-gazetted government servants) or the subscriber himself (in the case of gazetted government servants) should submit the following particulars of identification :—

- (i) In the case of non-gazetted government servants :—
(1) Personal marks of identification ;

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- (2) Left thumb and finger impressions in duplicate ; and
 - (3) Specimen signature in duplicate.
- (ii) In the case of gazetted government servants :—
- (1) Specimen signature in duplicate.

These documents should be attested by a responsible officer of Government.

(c) The fact that some of the items of information required are not readily available should not prevent the head of an office from furnishing the particulars that are available.

(d) In the case of non-gazetted officers when payment is desired at a place where the subscriber last served, it will be arranged for through the head of the office concerned who is responsible for obtaining and proper filing of acquittances.

After payment, a certificate of disbursement in the following form should be sent to this office for record :—

“Certified that a sum of Rs.... ... as authorised in A. G., U. P.’s letter No. Fund-R/ , dated , 193 , was drawn from the treasury on193 , and was duly disbursed to the proper payee(s) and the payee’s stamped receipt filed in my office records.”

Note:—The procedure outlined in sub-par. 9(b) is also applicable when payment is to be made to the heir or heirs of a deceased subscriber. In such cases the identification papers of the payee or payees should be obtained by the departmental officer concerned and furnished to the Accounts office for necessary action.

10. The Local Government have directed that the Superintendent, Government Press, Allahabad, should obtain General Provident Fund Form 3 (Application for admission to the General Provident Fund) and Form 8 (Schedule to be attached to the Establishment bills) from the Deputy Controller of Forms, Calcutta, and supply them to all the Treasury officers, with other forms as usual. These forms should, therefore, be obtained from the local treasury.

Form 9 (Form of Declaration) will, however, be stocked in the Accounts office and will be supplied to officers on requisition.

No. 131.—Substitution of other forms of Life Insurance.

1. Subject to the conditions contained in rules 18-27 of the General Provident Fund Rules, subscriptions to a Family Pension Fund approved in this behalf by the Governor or Governor General in Council or payments towards a policy of life insurance may, at the option of the subscriber, be substituted in whole or part for subscriptions due to the Fund. The amount of subscriptions with interest thereon standing to the credit of a subscriber in the Fund may be withdrawn to meet (i) a payment towards a policy of life insurance, (ii) the purchase of a single payment insurance policy, (iii) the payment of a single premium or subscriptions to a family pension fund.

2. No amount shall be withdrawn before the details of the proposed policy have been submitted to the accounts office and accepted by it as suitable. Subsequent withdrawals from the Fund can be made as per instructions given below which were issued in A. G.’s Circular letter No. Fund/36-4-2523, dated

September 14, 1935 (published in Part V of U. P. Gazette, dated September 21 1935).

(4) Attention is invited to paragraph 1 of A. G.'s Circular letter No. Fund/7225, dated August 30, 1933 (published in Part V of U. P. Gazette, dated September 2, 1933) in which withdrawals from the Provident Funds for payment of premia on insurance policies of subscribers to the Funds under the rules of these Funds were permitted from the treasuries as and when required by gazetted officers and by Heads of offices for their subordinates on their own authority and responsibility without previous reference to the Accounts office. In order to avoid abuse of the concession, the Government have ordered that in future subscribers should submit full details of the insurance policy proposed to be taken out of them, and satisfy the Accounts office that the policy is acceptable under the Provident Fund Rules before they were permitted to draw upon the Fund for the purpose of financing the policy :—

- (1) General Provident Fund.
- (2) Contributory Provident Fund (U. P.).
- (3) Indian Civil Service Provident Fund.
- (4) I. C. S. (N. E. M.) Provident Fund.

The following conditions should be observed in this connection :—

- (a) Withdrawals from Funds or substitution of subscriptions to Provident Funds for payment of premia should not be allowed without an authority from the Accounts office until the policy of the subscriber after the assignment in favour of the Governor-in-Council/Governor-General-in-Council, where necessary, is completed and registered in the books of the Company is forwarded to the Accounts office and accepted by it on deposit and an acknowledgment thereof received.
 - (b) While applying for a withdrawal from the Funds it would be necessary to forward to the Accounts office the policy in original where possible otherwise a copy of the proposal sent to the Insurance Company and a copy of their acceptance of the same to enable the Accounts office to consider whether the policy is acceptable under the Funds rules and to issue necessary authority for payment of the premium from the treasury.
 - (c) When the policy is accepted by the accounts office on deposit and acknowledgment thereto received, withdrawals from funds for future premia may be made direct at the treasury subject to other conditions laid down in the above Circular letter and on a certificate recorded by the drawing officer on the bills before they are presented at the treasury in the following form :—
- “Certified that the Insurance Policy No. . . with the Insurance Company of Mr. in respect of which the premium is drawn in this bill, has been accepted by the Accountant-General, United Provinces, on deposit, *vide* his letter No. . . . , dated”

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- (d) The Treasury officer should not pass the pay order on the bill for payment of premium which does not contain the above certificate in addition to that prescribed in para. 2 of A. G.'s Circular letter No. Fund/7225, dated August 30, 1933.
- (e) The above procedure will also apply to the subscribers to the I. C. S. Provident Fund with the exception that they are not required under the rules governing that Fund to assign to the Secretary of State for India in Council their insurance policies which they propose to finance from the balance at their credit in the I. C. S. Provident Fund. Such policies after scrutiny by the Accounts office will be returned to them.
- (f) Subscribers should be warned that even after the precautionary measures described above have been taken, if, on the perusal of the policy itself, it is found to be not acceptable under the rules, they will be required to refund forthwith the amount withdrawn together with interest as required under the rules of the Provident Fund.
- (g) The Accounts office will not authorise the payment of the next and the future premia unless the insurance policy is received in the Accounts office duly completed where necessary within the prescribed period from the date of withdrawal of the first premium and satisfactory evidence is produced that the amount already withdrawn has been utilised for the purpose for which it was drawn. The production of the original premium receipt or a certified copy thereof will satisfy the latter condition.
- (ii) The procedure set forth above will be applicable to all subscribers to the various Provident Funds including Sterling Branches, which are maintained in the office of the Accountant-General, United Provinces.
- (iii) The procedure set forth in A. G.'s Circular letter No. Fund/7225, dated August 30, 1933, will remain in force so far as it is not inconsistent with the procedure set forth herein.
- (iv) All applications for withdrawal from Provident Funds for payment of premia should be submitted so as to reach the Accounts office at least a fortnight before the due date for payment to the Company and should be prominently marked "URGENT".
- (v) The Accounts office will not make any payment on behalf of the officer to the Insurance Company; nor will it take any steps to keep the policy alive.
- (vi) The drawing officers are required to submit to the Accounts office only once in May each year the premium receipts in respect of all the withdrawals made during the preceding financial year by the subscribers to the various provident funds to pay premia on life insurance policies financed from the Fund.

(vii) The insurance policies should be assigned to the Governor-in-Council/Governor-General-in-Council in the appropriate form as given in the rules. The policies should be accompanied by the following certificates :—

- (a) Certificates of the "no prior assignment" both by the subscriber and the Insurance Company.
 - (b) An acknowledgement from the Insurance Company that the assignment in favour of the Secretary of State in Council has been registered in their books.
3. It is the duty of all subscribers to keep their policies financed from the Funds alive. If a policy lapses, for whatever reason, all advances taken from the Funds become immediately repayable to the latter.

PART II

Treasury Procedure.

Chapter 15.

General procedure of treasuries.

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No. 132.—Subordinate charge of treasury.

[ART. 261, C. A. C. AND PARA. 410,

F. H. B. VOL. V.]

Assistants placed in subordinate charge of a treasury for training may sign documents other than those enumerated below which should invariably be signed by the Treasury Officer himself :—

- | | |
|--|---|
| 1. Last pay certificate. | 13. Acknowledgment of State Railway receipts. |
| 2. No-demand certificate. | 14. Certificate of cost of Military cheques. |
| 3. Plus and minus memo. | 15. Endorsement regarding emergent advances on last pay certificate of Military Officers. |
| 4. Remittance transfer receipt. | 16. Invoice of remittances to mint. |
| 5. Receipts for loan deposits. | 17. Certificate to <i>poldars</i> . |
| 6. Cash books and subsidiary registers. | 18. Certificate on invoices of remittance of currency notes. |
| 7. Balance sheet. | 19. Receipt for remittance. |
| 8. Cash account and list of payments with schedules. | |
| 9. Register of bills, etc. | |
| 10. Advice lists. | |
| 11. Issue of duplicate or triplicate bills. | |
| 12. Salt department statements. | |

(B. R. Circular 8—IX of 1900.)

No. 133.—Illegibility of signature of Treasury Officers.

[ART. 281, C. A. C. AND PARA. 410,
F. H. B. VOL. V.]

So much trouble and delay are experienced from the illegible signatures of Treasury Officers that in all cases where the signature is illegible the letter will be returned to the Collector of the district with the request that he will cause the Treasury Officer to affix a legible signature to the document. In each year's report on the administration of treasuries the names of all Treasury Officers who habitually affix illegible signature to their correspondence will be given, and Government will be asked to notice the conduct of these officers.—(No. 20 of 1856.)

No. 134.—Duties and responsibilities of District and Treasury Officers.

[ART. 261 (1), C. A. C. AND PARA. 409,
F. H. B. VOL. V.]

1. The rules which regulate the duties and responsibilities of District and Treasury Officers respectively were collated in 1881 under the authority of Government. They are printed as Appendix G.—(No. I of 1881-82.)

No. 135.—Treasury padlocks.

Requisitions for padlocks for treasury purposes should be sent to the Commissioner of the division.

(G. O. No. 1777/X—47, dated the 23rd May, 1901, Dy. No. L G. 672, T. M. 1924.)

No. 136.—Identification of payee.

[ART. 274 (1), C. A. C., AND PARA. 438 (1),
F. H. B., VOL. V.]

The identification of payee is required only in the case of a cheque payable to a person *not* in Government employ, or to such a person "or order;" but no such identification is necessary if the cheque is payable to such a person "or bearer," unless there are reasons to suspect fraud or misappropriation, in which case payment may be refused; but care should be taken to guard against unnecessary and vexatious delay in payment.

(A. G.'s No. 14221, dated the 12th August 1899.)

NOTE.—In the case of a payment of a cheque to an agent upon the production of a power-of-attorney from the payee mentioned in the cheque where the document is not endorsed in favour of the agent by the principal it has been decided by the Auditor-General that endorsements by duly constituted and authorized attorneys of cheques payable to the order of their principals may be acted upon by Treasury Officers. Such power-of-attorneys should be registered at the treasury in a manner similar to that prescribed in para. 50 of the Government Securities Manual.

(C. G.'s letter No. 441A.A—7-13, dated the 15th April, 1913, Dy. No. C. G. 60, T. M. 203.)

NOTE 2.—Roman Catholic titles such as Father, Mother and Sister are not considered as titles by bankers, but as part of the name. No objection should, therefore, be raised to the payment of cheques, etc., if such words are prefixed to payees' signature.

(Vide question No. 713 of "Questions on banking practice," and A. G.'s letter No. T. C 394, dated the 9th June, 1906.)

No. 137.—Repetition of amounts in payment orders.

1. The practice of repeating in payment orders the "amounts" which are en faced on Remittance Transfer Receipts and on Public Works and Military

cheques is a considerable hindrance to the progress of treasury work ; and as the amounts payable are fully expressed in these documents at the time of issue, it is unnecessary to repeat the amount in the order to pay. Treasury Officers will omit the amounts from the payment orders passed on the receipts and cheques in question, and will merely write or stamp "Pay" on them, unless the payments are to be made partly in cash and partly by transfer, in which case the respective amounts to be paid in cash and by transfer will be entered in the pay order.—(No. 27 of 1886.)

2. The order in the preceding paragraph may be extended to all *cheques* presented at the treasury for payment, except in cases in which payments are to be made partly in cash and partly by transfer.

3. These instructions do not apply to the ordinary establishment Travelling Allowance and Contingent Bills presented for payment which are not orders to pay, or to any documents, except cheques and remittance Transfer Receipts or to bills, etc., payable at the branches of the Imperial Bank of India.

4. The following list comprises the cases falling within the scope of these orders :—

- | | |
|--|--|
| 1. Cantonment Fund cheques. | 10. Sub-treasury cash orders. |
| 2. Municipal Fund cheques. | 11. East Indian Railway cheques. |
| 3. Court of Wards' cheques. | 12. Supply bills. |
| 4. Forest department cheques. | 13. Great Indian Peninsula Railway cheques. |
| 5. Opium department cheques. | 14. Vouchers for refunds claimed on cancelled general or court-fee stamps. |
| 6. Telegraph department vouchers. | |
| 7. Postal department vouchers. | |
| 8. District board cheques. | |
| 9. Revenue, Civil and Criminal Court deposit repayment orders. | |

5. *Material* alterations (*e.g.*, in amount, name of payee) in cheques, bills, etc., payable by a branch of the Imperial Bank of India on the Treasury Officer's Pay order must either be attested by the Treasury Officer or his Pay order must be so worded as to show the correct amount payable and the correct payee.

(A. G.'s order dated October 12, 1934—T. M. Case No. IV-98.)

No. 138.—Check register of transfer payments.

[ART. 278, C. A. C. AND PARA. 444,

F. H. B.; VOL. V.]

Two separate Check Registers in the form appended below should be maintained in each treasury and kept personally by the Treasury Officer—one for the bills relating to the Central Government and the other for those of the Provincial Government. The deductions made from the bills should be noted in the separate columns "To Provincial Account" and "To Central Account" according as the deductions are creditable to the Provincial and Central Governments. This will enable the Treasury Officers to check the gross amount of the bill as noted in column 3 of the register with the net cash payments *plus* the deductions (column 6 plus columns 4 and 5 of the

register). The above procedure may be followed both by the banking and the non-banking treasuries.

.....
TREASURY.

*Check Register of Transfer Payments from bills of Central/Provincial**

Government for the month of.....193.....

(To be kept personally by the Treasury Officer.)

Date. 1	Particulars of bill 2	Amount of bill. 3	To be paid by transfer.		Cash. 6	Excess of receipts and payments in Ac- countant's Cash book. 7	Head to which credited. 8	Initial of the Treasury Officer. 9
			To Provin- cial Account. 4	To Central Account. 5				

*Strike out the word Central or Provincial according to requirements

(A. G.'s Circular letter No. T. M./98, dated the 22nd April 1937 published in Part V of the U. P. Gazette dated the 24th April 1937.)

NOTE 1.—As transfer payments at bank performing the duties of a treasury are entered in the bank's daily state, it is not necessary to include them in the check register, but notes of these transfers should be carefully made in the cash accounts from the vouchers themselves to enable this office to trace the transfer credits. These instructions do not, however, apply to such transfer transactions as have not to be passed on to the bank or are finally dealt with in the treasury.

(C. G. No. 1333, dated the 25th September 1900. D.S.)

NOTE 2.—In the case of treasuries banking with a branch of the Imperial Bank of India the Treasury Officer should apply the necessary check with regard to transfer transactions through the prescribed check register, after the bank's daily state has been posted in the treasury registers in accordance with Article 323, C. A. C., and para. 505, F. H. B., Vol. V, *i.e.*, see whether the excess of the day's receipts and payments over the total debits and credits in the State represent the total of the transfer transactions noted in the check register

(A. G.'s No. T. M. 131, dated the 21st May, 1904.)

2. Presuming a bill is presented for payment of Rs. 450 partly in cash and partly by transfer, it will be received and examined by the accountant, who, if he finds it all correct, will enter the gross payment in his cash-book, and the amount which is to be paid by transfer in the receipt side of the cash book, or in the subsidiary cash book as the case may be.

3. He will then pass the bill and cash book or any other register subsidiary thereto on to the Treasury Officer, who, if satisfied of its correctness, will check the entry in the accounts and pass the order of payment as follows :—

Passed for payment in cash	250
Passed for payment by transfer to credit of	200

Total .. 450

(Signed)
Treasury Officer

4. The Treasury Officer will at the same time make the necessary entries in his check register with his own hand.

5. The bill will then be passed on to the Treasurer, who will make the cash payment required and enter the amounts so paid in his cash book (without any subordinate register of any description). The Treasurer will then stamp the bill "Paid for Rs 250," and will altogether ignore the order of payment by transfer. The bill will then be retained by him for delivery to the Account department when the books are compared.

6. If the bill is to be paid wholly by transfer, it will not be sent to the Treasurer, but retained by the accountant.

7. At the close of the day the Treasury Officer will total the orders passed by him during the day as entered in his "check register" and the total shown under payments by transfer will represent the difference between the accountant's and treasurer's cash books.—(No. 6 of 1900.)

8. The fact that the Treasury Officer signs the entry in the accountant's cash book at the same time as he passes the order of payment by transfer will enable him, when checking it with the Treasurer's cash book at once to detect any wrong payment made by the Treasurer on any particular voucher.

9. The strict application of these rules will prevent the necessity of maintaining any subordinate registers either in the accountant's or Treasurer's departments, nor will there be any necessity for the issue of separate chalans for payments by transfer, and Treasury Officers should see that no such registers or chalans are made use of.

NOTE 1.—This rule does not apply in the case of money paid to the credit of Government by the Secretary of a municipality or the Manager of any Local Fund, nor does it apply in the case of amounts credited to district boards from the cheques of Court of Wards and other offices presented at the treasury for payment.

(A.G.'s No. 84-T. A., dated the 10th May 1902.)

NOTE 2.—The check register of payments are not required to be maintained at tahsil treasuries, as cash and transfer payment transactions are both recorded in the tahsil Treasurer's (Tahsildar's) cash book

(No. 120 of 1885.)

NOTE 3.—The Local Government having authorized that the service postage stamps should be issued from sub-treasuries on presentation of bills without their being first passed by the District Treasury Officer and that the amount should be adjusted by book transfer a check register of transfer payment should also be maintained by sub-treasuries for recording transactions in connexion with the sale of service postage stamps

(Circular letter No. T. M. 24, dated the 3rd October, 1917)

No. 139.—Classification of accounts.

[ART. 278, C. A. C., AND PARA. 444,

F. H. B., VOL. V.]

General Instructions—With the introduction of Provincial autonomy from April 1, 1937, the cash balances of the Central and Provincial Governments have been separated and accordingly from the very outset the accounts of the Central Government transactions should be kept separate from those of the Provincial Government at the treasuries and Banks. All drawing officers should, therefore, note the classification "Central" or "Provincial" (by a distinguishing mark "C" or "P") on all chalans, bills, cheques, etc., presented at the treasuries or the banks, in addition to the usual classification noted

on them. The Cash Accounts, Lists of Payments, and Subsidiary Registers in the treasuries should be prepared separately for the transactions of the Central and the Provincial governments, the latter including transactions of other Provincial governments as well. The consequential changes in the treasury forms and also in the procedure both in the banking and non-banking treasuries and the heads of accounts appearing in the Cash Account and Lists of Payments of the Central and Provincial Governments have been detailed at length in A. G's Circular Letters dated the February 18, 19, March 4, 12, 15, 18, 19, April 13, 21, May 19, July 17, and 19, 1937, published from time to time (from February 20, to July 24, 1937) in Part V of the U. P. Gazette. These Circular letters are also embodied in a pamphlet entitled "Changes in the treasury procedure consequential to the introduction of Provincial autonomy issued by the Accountant-General in this connection and which is also reproduced as an Appendix to this Manual.

2. The heads of revenue and the chief items coming under them are indicated in the schedule printed as Appendix H. Certain directions relating to the authority required for, and the manner of, recording the most frequently recurring items of expenditure had been collated in Appendix I. A study of these schedules will save much of the correspondence regarding the misclassification of receipts and the vouching for expenditure classification of irrigation receipt by canals will be found in Appendix O.

(a) Money tendered on Government account not to be refused.

Treasury Officers should, however, remember that ignorance of the proper classification never justifies the refusal to receive any money tendered to them as payable to Government. If they have any doubt as to the classification of an item it should be shown distinctly, and with sufficient details to indicate its exact nature, as a separate item in the body of the cash book. No money should ever be refused merely because the Treasury Officer does not know how to classify it.—(No. 66 of 1885.)

(aa) Malikana or proprietary allowances—Receipts and charges.

1. All sums realized on account of Malikana should be credited in the register of land revenue receipts in the columns headed "Malikana or allowance to excluded proprietors". No detailed schedule of those amounts need be furnished to this office, but the total of the monthly receipts should be shown against the corresponding head in the schedule of General revenue—Provincial Service receipts submitted with the monthly cash accounts.

2. The payments should be recorded in a separate payment register [Treasury Form 68 (old) or 85 (new)]. The corresponding payment schedule is intended to serve the purposes of both schedule and voucher, the payees' receipts being given in the column of the form provided for the purpose. The schedules should be totalled and agreed with the entries in the payment register and submitted to this office bi-monthly in support of the amounts charged off in the lists of payments : they should be signed by the Treasury Officer, but no countersignature is required.

3. Bills on account of malikana allowances in their present form contain nothing to show that the allowances, entered therein, are paid to the parties

to whom they are actually due. In future a certificate should be given on all such bills to the effect that the allowances drawn by the parties named have been duly paid to the persons entitled to them.—(No. 13 of 1896.)

(b) **Sale-proceeds of opium sold to district boards' dispensaries.**

With the sanction of the Government of India, Government opium is supplied at cost price to district boards' dispensaries for the preparation of tinctures supplied to charitable dispensaries. The sale-proceeds of such opium should be credited in the body of the treasury cash account and not included in the amount under sale-proceeds of excise opium credited in Treasury Schedule under "VIII—Provincial Excise", and the quantity sold should be deducted from the *plus* and *minus* memo. of opium and shown distinct by a note in the memorandum.—(No. 53 of 1891 and No. 121 of 1895.)

(c) **Receipts and charges of towns (Act XIX of 1873).**

1. The cesses levied under section 66 of the N. W. P. Land Revenue Act XIX of 1873 (now Act III of 1901) and the charges met therefrom should be shown in the accounts separately from the receipts and charges appertaining to the Town Area Fund Act XX of 1856 (now Act II of 1911).

Note.—Basti (U-khi) and Ghazipur (Nahera, Zengana, and Patlipuri Bazar) are the only towns which are governed by the provisions of Town Fund Act III of 1901. All the other existing town areas in the United Provinces are governed by those of Act II of 1911.

2. The same form of treasury registers and schedules in Treasury Forms Nos. 65 and 66 should be used for both these accounts, the necessary heading to distinguish them being entered in manuscript at the top of the Town Fund forms in use in each treasury.

3. Separate schedules in Treasury Forms 65 and 66 should be submitted to the Accounts office, the totals of which must be recorded separately in the monthly Cash Account and List of Payments

(d) **Miscellaneous receipts.**

The following receipts are often misclassified in the treasury accounts. Their correct classification is shown below :—

(i) **Sale-proceeds of old stores and materials.**—To be credited as miscellaneous receipt of the department to which the articles belong. Thus, sale-proceeds of old furniture of a District Judge or Munsif's office will go to XXI.—Administration of Justice—Miscellaneous, of a Civil Surgeon's office to XXVII.—Medical—Miscellaneous, and so on. When a department has no corresponding receipt head (e.g., the Ecclesiastical department or the Board of Revenue or Commissioner), etc., the sale-proceeds of their furniture will go to XLVI.—Miscellaneous—Sale of old stores and materials.

(ii) **Sale-proceeds of stamp boxes.**—To be credited to "XLVI.—Miscellaneous—Sale of old stores and materials."

(iii) **Sale of trees, fruits or grass in compounds.**—To be credited as miscellaneous receipts of the department which looks after or has control of them.

(iv) **Rent of buildings belonging to General Administration Department.**—To be credited to "XLVI.—Miscellaneous" and shown in that schedule against two separate detailed heads, *viz.* (1) Residential and (2) Non-residential under "Rent of buildings belonging to General Administration Department" ac-

cording as the building on account of which rent is credited is residential or non-residential. The old Imperial Hotel at Lucknow which is used as a guest house for the members of the council is, for example, a non-residential building and the rent realized either in cash or by deduction from travelling allowance bills of the Hon'ble members should be shown as under "Non-residential buildings".

No credit for *residential* buildings whether at a sub-treasury or a Sadar treasury should be accepted unless it is supported by a rent statement in duplicate in form No. 30 of the Financial Handbook, Volume V, Part I, prominently marked at the top with the words "General Administration Department" by the drawing officer or depositor, one copy being returned to the tenderer with the required certificate and the duplicate kept separately and serially in support of the items shown in the monthly consolidated receipt schedule of the General Administration Department to be sent under a registered cover to the Accountant General, General Administration Department. If there be no transaction in a month a "nil" schedule should be sent.

The usual monthly receipt schedule in Treasury Form No. 146 (new) should be despatched in a separate cover for account purposes, to the Accountant General, Stamp, etc., department.

(A. G.'s order dated the 10th June 1933, on the case ending with letter L. R. Rent, 109-1103, dated the 16th/19th June 1933.)

(v) (a) Entrance, annual, examination fees for accountants, fees for the registration of articles of apprenticeship and other miscellaneous receipts, e.g., sale-proceeds of priced publications should be credited to "XXXVI.—Miscellaneous Departments—Miscellaneous—Registration of Accountants "

(b) Examination fees of the Federal Public Service Commission should be credited to "XXXVI.—Miscellaneous Departments—Central—Examination fees". A statement (in duplicate) showing (1) date of credit, (2) name of the depositor, and (3) name of the particular examination of the Federal Public Service Commission for which the fee is deposited should be sent to the C. A. Department of the Accountant-General's office, United Provinces, along with the receipt schedule of the Central subjects.

(vi) Fees for the Government Examiner of Questioned Documents should be credited to the head "XLVI—Miscellaneous—Central".—Date of credit and the name of the parties crediting the fee should be quoted in the Central Cash Account against the item.

(e) Receipts relating to estates under direct management.

Arrangements should be made to facilitate the daily check of counterfoil of receipts sent to the Special Manager or the officer in charge with the tahsili *sikha* received at the headquarters treasury.

(A. G.'s No T. M 57, dated the 30th April, 1903.)

(f) Record of district board receipts.

(1) The district board receipts should be recorded in a lump sum in the sub-treasury *sikha*, the details being given in the remarks column thereof. But when such receipts are accompanied by triplicate chalans the details need not be entered as one copy of the chalan forwarded to the district board by the Sadar treasury will furnish necessary details for preparing the district board

accounts (Circular) No. 11, dated the 11th October, 1903, and No. 17, dated the 10th November, 1903.)

(2) In cases in which triplicate chalans are used for payments made into a sub-treasury, the numbers of the chalans only need be noted in the district board's pass book, in the column provided for the purpose. In cases in which triplicate chalans are not used, extracts from the sub-treasury *sikha* should be entered in the pass book in such detail as will enable the district board office to identify the transactions with the sub-treasury credits previously intimated by the Treasury Officer under the rules laid down in the note to rule 19 of the district board's account and audit rules.

(Circular No. T. M. 16, dated the 1st November 1905)

(g) Receipts on account of cost of impressed labels to be affixed to instruments by the Board of Revenue and by the Treasury Officers, Meerut, Agra and Cawnpore.

All receipts into the treasury on account of the value of impressed labels to be affixed to instruments or documents by the Board of Revenue, United Provinces and the Treasury Officers, Meerut, Agra and Cawnpore, should be credited to the head "IX.—Stamps Other General stamps", full particulars of such credits being given in the remarks column of the relevant Schedule of the cash account. Care should be taken to see that the amounts thus credited in the cash account are not included in the treasury *plus* and *minus* memo.

Money for impressment of skeleton forms or for affixing labels to instruments should be presented at the treasury or a branch of the Imperial Bank of India with an ordinary chalan form in duplicate, one copy being retained in the treasury or bank and the other duly signed by the Treasury Officer or the Agent of the Imperial Bank, as the case may be, given to the depositor in token of receipt

(*With case ending with B. O. 194/V S.—192 (14), dated the 2nd February, 1923, Dy. No. 68307/3730 T. M.*)

Refunds of such credits should be made on the treasury receipts granted to the parties and the charge treated as refunds of stamp revenue and taken under "IX.—Stamps—General stamps".—Deduct Refunds.

(A.-G.'s Circular No. T. M. 54, dated the 10th February, 1915, T. M. 85.)
[ART. 278 (e), C. A. C., AND PARA. 444 (e),

F. H. B., VOL. V.]

(h) Adjustment of deductions on account of Postal Insurance Fund from salaries of officers.

(i) The Auditor-General has decided that in the case of Postal Insurance premium deducted from the pay and establishment bills of officers and establishment under the jurisdiction of another accounting circle, the gross amount of the bill should be charged to the exchange account and the deduction on account of premium credited direct to the Postal department.

The effect of the change is that in the case of bills which are accounted for in the books of Accountants officers, not in the United Provinces, the gross amount of the bill, *viz.*, the net amount payable in the bill *plus* the premium deducted, will be shown in the debt and remittance schedule, Treasury Form

94A (old) or 126 (new), and the amount deducted on account of premia credited to Postal department by *per contra* credit in the receipt schedule of the Postal department, Treasury Form No. 77 in a manuscript column "Premia" opened for the purpose.

The voucher number and the policy number, as noted in the bill should also be noted to enable the Accounts Office to trace the credit. In case of vouchers paid at treasuries, if any, sent to the Accounts office, Survey or Miscellaneous Central department, Calcutta, the name of the policy holder may also be noted in the schedule.

(Circular letter No. 39, dated the 10th October, 1927.)

It has been decided by the Auditor General and the local government that the system of gross accounting (*Vide*, rule 2 to Article 278 of the Civil Account Code, Vol. II and rule 2 to paragraph 444 of the Financial Hand Book, Vol. V, Part II) should be extended to deductions creditable to Central/Provincial government made from bills or cheques, the net amount of which is debitable to the Provincial/Central Government. The deductions mostly comprise Income-tax and Postal Life Insurance deductions made from bills of Provincial government servants and cheques of Forest department officers. The detailed instructions for the accounting of these deductions is laid down in A. G.'s Circular No. T. M./XXVI-3/389, dated September 19, 1936, published in Part V of the U. P. Gazette, dated September 26, 1936, (as amended by Circular letter No. T. M./XXVI-3/1087, dated March 3, 1938, published in Part V of U. P. Gazette, dated March 5, 1938), which is reproduced below :—

CIRCULAR LETTER NO. T.M./XXVI-3/389.

Dated September 19, 1936.

To

ALL THE TREASURY AND DRAWING OFFICERS, INCLUDING OFFICERS OF THE FOREST DEPARTMENT IN THE UNITED PROVINCES.

SUBJECT.—*Gross accounting of bills containing deductions creditable to Central/Provincial Government.*

I have the honour to state that it has been decided by the Auditor General of India and the Local Government that the system of gross accounting (*vide* rule 2 to Article 278, Civil Account Code, Vol. II) should be extended to deductions creditable to Central/Provincial Government made from bills and cheques, the net amount of which is debitible to the Provincial/Central Government. The deductions mostly comprise income-tax and postal life insurance deductions made from bills of Provincial Government servants and cheques of Forest Department officers.

2. The following instructions are laid down for the accounting of these deductions in future :—

(a) *Income-tax.*—The existing procedure will continue in respect of deductions from bills of the United Provinces Government. The system of gross accounting by *per contra* credit of income-tax deductions is not applicable to the payment of bills relating to an establishment or officer belonging to another

audit circle. Such cases should continue to be governed by rule 2 (1) of Article 278 of the Civil Account Code, Vol. II [Rule 2 (1) under Paragraph 444 of Financial Hand Book, Vol. V, Part II].

(b) *Postal Life Insurance Fund*.—The following detailed heads of account subordinate to "Premia on Postal Life Insurance Fund" may be opened in manuscript in the Cash Account :—

- (1) Cash and L. R. Departments ;
- (2) S. I. Departments ;
- (3) M. J. Departments ,
- (4) A. V. Departments :
- (5) L. J. Department ,
- (6) General Administration Department ;
- (7) Pension Department ;
- (8) Police Department ;
- (9) Education Department ;
- (10) P. W. Establishment ;
- (11) Forest Department ;
- (12) Recoveries from other sources (this will comprise items which are at present shown by Treasury officers under Postal Life Insurance Premia).

The gross amount of the bills should be shown in the List of Payments and the deductions accounted for by *per contra* credit to the head concerned under "Premia on Postal Life Insurance Fund". Cash payments into a treasury may be brought to account as hitherto under head (12) above. All recoveries on account of postal premia whether from bills or cash tendered through a chalan should invariably be supported by schedules of Postal Life Insurance Fund (Try. Form No. 400). A consolidated schedule of deductions for each department as well as for recoveries shown against head (12) above should be prepared at the treasury in manuscript in the form prescribed below to cover the transactions of this office along with the monthly accounts the consolidated schedule for head (12) being sent to the T. S. Section. The total amount of each schedule should be carried to the appropriate detailed head under "Premia on Postal Life Insurance Fund" in the Cash Account.

..... TREASURY.

Schedule of amounts credited to Postal Life Insurance Fund in the account of the Department, during the month of, 193 .

Voucher, cheque or chalan number.	Amount received.			Voucher, cheque or chalan number.	Amount received		
	Rs.	A.	P.		Rs.	A.	P.
Total ..				Total ..			

3. Deductions from cheques of Forest Department—It has been decided that the disbursing officers of the Forest department should issue a consolidated cheque for the deductions made from Forest Officers' and establishment bills, detailing the amounts creditable to income-tax and Postal Life Insurance Fund, respectively. The cheque will also be accompanied by a consolidated schedule, *vide* paragraph 2 above for Postal Life Insurance deductions. The schedules of Income-tax should as usual be sent to this office by the Forest officers. The amount of the cheque will be paid by the treasury by debit to "Forest Remittances" (to be shown in Form 72, Financial Hand Book, Volume V, Part II) and credit to "IV.—Taxes on Income other than Corporation Tax" and "Premia on Postal Life Insurance Fund" respectively. The amount of the consolidated schedule of Postal Life Insurance Fund respectively. The amount of the consolidated schedule of Postal Life Insurance should be shown under the appropriate head in the Cash Account and the schedule transmitted to the Accountant-General, Forest Department.

The procedure indicated above should be brought into force with effect from the accounts of October, 1930.

(i) **Sale-proceeds of guide book for investors in Government securities.**

Sale-proceeds of the Guide Book for investors in Government securities kept at the treasuries for sale should be shown against the head "Sale-proceeds of the Guide Book for investors in Government securities" under XLV.—Stationery and Printing—in the treasury cash account and the receipt register of stationery and printing, the receipts, issues and balance of the publication being shown in the monthly treasury plus and minus memo. to maintain a proper check of the stock.

(Circular No. T. M. 8, dated the 23rd June, 1919.)

(j) **Disposal of surplus amount.**

The amount found surplus in the Currency chests will with the establishment of the Reserve Bank of India go to the credit of the Bank. Any amount found surplus in treasury balances should, however, be brought to account under the head "XLVI.—Miscellaneous—Provincial".

(Para. 2 of Memorandum regarding Banking and Accounting, etc. and para. 4 of C. C.'s letter dated November 29, 1934.)

No. 140.—Sub-treasury transactions included in the accounts of the next month.

[ART. 281, C. A. C., AND PARA 447,
F. H. B., VOL. V.]

As the Code prescribes the submission to the Sadar office of a *daily sheet* of sub-treasury receipts, payments and balances, the submission of a consolidated sheet of the transactions incorporated in the Sadar accounts of the next month, in terms of Article 285, C. A. C., and para. 460, F. H. B., Vol. V is unauthorized.

(A. G. s No. 18056, dated the 19th October, 1901.)

No. 141.—Remittances of cash between the district treasury and any of its sub-treasuries.

[ART. 282, C. A. C., AND PARA. 448,

F. H. B., VOL. V.]

1. The following instructions are issued with the approval of the Local Government :—

Immediately on the arrival at the head treasury of a remittance from one of its sub-treasuries, the invoiced amount should be shown in the treasury books as part of the balance at head quarters. This is effected by removing the amount from the head " Remittances within the district " in the accountant's daily balance sheet to which heading it has been taken on despatch from the tahsil. By this means the amount becomes part of the " actual balance in district treasury," and it is also included in the Treasurer's daily balance sheet. The remittance may be examined in detail subsequently. Any deficiency will be at once realized from the Treasurer, as he is responsible for the proceedings of the sub-treasurers at the sub-treasuries, who are his nominees.

Similarly, officers in charge of sub-treasuries should give credit in the sub-treasury daily sheet for the invoiced amount of a remittance received from the head treasurer immediately on arrival and should at once realize any deficiency discovered on subsequent examination from the Sub-Treasurer of the sub-treasury as representing the District Treasurer.

2. These instructions regarding remittances within a district are similar to those given in Articles 136 to 138, Resource Manual, regarding remittances between districts.—(No. 6 of 1881-82.)

No. 142.—Direct Payment of Sub-Treasuries.

[ART. 283, C. A. C., AND PARA. 449,

F. H. B., VOL. V.]

1. To correct irregularities which have been found to exist in the practice of many sub-treasuries, the undermentioned list, which contains the only classes of charges which sub-treasuries have been authorized to pay without a district order of payment signed in each case by the District Treasury Officer, is furnished for guidance. District Treasury Officer will instruct Sub-Treasury Officers accordingly.

2. Each order for payment must be signed by the officer in charge of the sub-treasury, and the vouchers stamped " Paid " at the sub-treasury. The Treasury Officer must initial these vouchers in token of their having been examined and accepted by him as correct.

Schedule of payments which may be made at sub-treasuries without the document being signed by the Sadr Treasury Officer.

1. Pension payments specially authorized by the District Officer (Article 952, C. S. R.)

2. Interest on Stock Notes of the Allahabad circle, subject to the conditions of Government Securities Manual, Chapters IV and V.

2A. Interest payment orders issued on Form T. C. E./Gl. 6 used in place of the old Form Sy 121, by the Treasurer, Charitable Endowments, U. P., being of the nature of interest on Government Promissory Notes or Interest Warrants on stock certificates, are payable direct at sub-treasuries.

. (Vide D. H. case No. Ch.-M.-54)

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3. Repayment of deposits received at sub-treasuries according to rule and for which deposit registers are also kept up at sub-treasuries.
 4. Cheques against personal ledger, and Local Funds accounts when the whole of the transactions pass through the sub-treasury and the ledger of the estates or fund is kept up at the sub-treasury.
 5. Cheques of the Forest and Public Works departments, of Sub-divisional Officers in the Telegraph department, bills of Telegraph sub-divisions and offices, payments on receipts of Postmasters of head and sub-offices according to the system laid down in the Civil Account Code and the Financial Handbook Vol. V.
 6. Refund of Amin's fees, court-fees and process-fees, made in accordance with the circular orders of the High Court of Judicature.
 7. Commission to licensed vendors and discount to other than licensed vendors on the sale of stamps, according to the rates fixed by the Government of India.
 8. Refunds of occupiers' and owners' rates under the rules of the Board of Revenue.
 9. Allowances to lambardars and other persons under engagement for the collection of occupiers' and owners' rates at Rs. 3-2-0 per cent., or six pies per rupee.
 10. Payment on account of the East Indian Railway to the extent of the sums shown in the letters of credit.
 11. Bills presented by the Superintendent of Civil Veterinary department at the Hapur sub-treasury. But the cash assignment will remain on the Meerut treasury and the Treasury Officer, Meerut, will continue to see that it is not exceeded.
 12. Takavi advances under the Land Improvement and Agriculturists Loans Acts.
- (Note to articles 148, C. A. C., and para. 233, F. H. B., Vol. V, and G. I. Revenue and Agriculture department No. 2-413-2, dated the 1st March, 1905.)
- (A. G.'s letter No. T. M. 832, dated the 27th February, 1906.)
13. Payments to Government servants and indigent persons proceeding to the Pasteur Institute at Kasauli when bitten by a rabid animal.
 14. Pensions of Military pensioners and bills of the Reformatory School Chunar, at the Chunar sub-treasury.
- (A. G.'s No. T. M. 729, dated the 4th January, 1908, and A.-G.'s letter No. T. A. 1204A, dated the 20th November, 1909.)
15. Payment of maintenance bills of female orphans in charge of the Lady Superintendent, Mission Hospital, Landour Bazar, Mussooree, by the Sub-Treasury Officer, Mussooree. The District Treasury Officer should keep the Sub-Treasury Officer, Mussooree, informed of the balance at the credit of the Famine Orphan Fund from time to time.
- (A. G.'s No. G. P. N. 1238—1385, dated the 23rd February, 1909.)
16. Payment of salary and travelling allowance bills of the members of the Local Outside Audit department when endorsed for payment at a sub-treasury by the Principal Auditor.
- (Circular letter No. T. M. 37, dated the 18th February, 1910.)

17. Cheques for Civil Works charges drawn by the Sub-divisional officer of Deoria on the sub-treasury at Hata.

(G. O. No. 782/IX—142, dated the 31st August, 1910, Dy. No. L. G. 1864, T. M. 3814.)

18. District board cheques, the payment order being signed by the Tahsildar of Pauri, at the Pauri sub-treasury.

19. Payment of bills of sugarcane farm establishment at the Nawabganj sub-treasury in the Bareilly district.

(A. G.'s letter No. T. B. 902, dated the 1st October, 1912, T. M. 2013.)

20. Payment of establishment and other bills by the Almora sub-treasury.

(A. G.'s letter No. T. M. 140, dated the 18th May, 1916.)

21. Salary, travelling allowance and contingent bills presented by the Headmaster, King Edward High School, Deoria, at the Deoria sub-treasury in the Gorakhpur district.

(A. G.'s letters No. T. A. 290 and 291, dated the 29th May, 1918, T. M. 895.)

22. Establishment, travelling allowance and contingent bills duly countersigned by the Inspector of Schools and presented by the Headmaster, A.-V. Middle School, Karanprayag, at the Chamoli sub-treasury in the Garhwal district.

(A. G.'s letter No. T. C. 3007, dated the 17th February, 1920, Dy. No. T. M. 3005.)

23. Establishment, travelling allowance and contingent bills presented by the Headmaster, Government High School, Hapur, at the Hapur sub-treasury in the Meerut district.

(A. G.'s letter No. S. A. D. 518, dated the 30th October, 1920.)

24. Grant-in-aid bills of Digambar Jain High School and Jat Vedic High School, Baraut, duly countersigned by the Inspector of Schools, Meerut division, at the Baghpat sub-treasury.

(A. G.'s letter No. T. B. 1589 and T. B. 1661, dated the 27th December, 1920 and 14th January, 1921, respectively.)

25. The following sub-treasuries cash the bills of Gazetted Officers without any reference to headquarter treasuries :—

Deoria sub-treasury in Gorakhpur.

Chunar sub-treasury in Mirzapur.

(A. G.'s letter No. T. M. 1052, dated the 22nd January, 1921.)

Bills including those of Gazetted officers payable at the Pauri sub-treasury are paid direct without reference to the head treasury.

(T. M./V.-246-839, dated March 7, 1935.)

26. Grants-in-aid bills presented by the Headmaster, Shambhu Dayal High School, Ghaziabad, at the Ghaziabad sub-treasury in the Meerut district.

(A. G.'s letter No. T. B. 1369, dated the 3rd December, 1921.)

27. Salary and establishment bills presented by the Munsif, Baghpat, at the Ghaziabad sub-treasury in Meerut district.

(A. G.'s letter No. T. B. 1085, dated the 2nd October, 1921, Dy. No. T. M. 2069.)

28. Salary and other establishment bills of the Munsif of Ghaziabad at the Ghaziabad sub-treasury in the Meerut district instead of at the Meerut treasury.

(A. G.'s letter No. T. B. 1758, dated the 1st February, 1922.)

29. Contingent bills of the Sessions Judge of Kumaun on account of diet expenses to witnesses and assessors at the sub-treasury, Haldwani, instead of at the Naini Tal treasury for so long as the Sessions Judge holds his court at Haldwani.

(A. G.'s letter No. T. J. 301, dated the 3rd September, 1924, Dy. No. T. M. 1761.)

30. Grant-in-aid bills presented by the Secretary, High School, Pithoragarh, duly countersigned by the Inspector of Schools, at the Pithoragarh sub-treasury in the Almora district.

(A. G.'s letter No. T. M./81, dated the 26th April 1932.)

31. Payment as a special case at the Dudhi Sub-treasury in the Mirzapur district of the pay bills of the subordinate staff of the Special Forest Officer, Mirzapur, stationed at Dudhi.

(A. G.'s letter No. T. M./IV-199/793, dated the 22nd February 1934.)

32. Scholarship bills presented by the Head Master, High School, Pithoragarh, duly countersigned by the Inspector of Schools at the Pithoragarh Sub-Treasury in the Almora District.

(A. G.'s letter No. T. M./IV-199/796, dated the 23rd February 1934.)

33. Refund of Income-tax to the limit of Rs. 500 in each case may be paid at sub-treasuries.

[G. I., F. D. (Central Revenues) letter No. C-304-S7/33, dated August 23, 1934, copy received with G. O. No. B-1448/X-178, dated September 22, 1934 and letter No. 570-9/34, dated November 14, 1934, from the Commissioner of Income-tax. Case No. T.M./VI-34.]

34. Pay, travelling allowance, contingent and other bills of the Head Master, King George's Government High School, Lansdowne, when presented by him, may be paid direct at the Lansdowne sub-treasury instead of their being first presented at the Pauri sub-treasury for recording payment orders.

No. 142-A.—Bills payable at Chamoli and Lansdowne Sub-Treasuries.

The Government have sanctioned to the recording of payment orders on bills payable at Chamoli and Lansdowne sub-treasuries, by the sub-treasury office, Pauri.

(G. O. No. C-2348—X-505, dated the 14th October 1935. Dy. No. T. M.-890, T.M. Case No. IV-246.)

No. 143.—Preparation of monthly cash accounts.

[ART. 287, C. A. C., AND PARA. 462,

F. H. B., VOL. V.]

In compiling the first page of the monthly cash accounts at least one inch of clear space should be left between each item to facilitate the classification of the items in question by this office.—(G. I. No. 19 of 1899.)

No. 144.—Correction of accounts.

[ART. 287, C. A. C., AND PARA. 462,

F. H. B., VOL. V.]

1. The rules regarding corrections of accounts are as follows :—

Treasury figures should *never* be altered after they have been communicated to the Accounts office. Any clerical error, if brought to the Treasury Officer's notice in time, i.e., before the submission of the account to the Ac-

counts office, can be, of course, corrected before he issues the account, but errors of any other kind cannot be so rectified.

2. If, after submission of the accounts, any error affecting Government revenue or expenditure is discovered, it should be brought to the notice of Accounts office, to enable that office to correct *not the accounts of the treasury*, but the accounts drawn up in that office on the basis of them. When the error does not exceed ten ruppees, and affects only revenue or service heads and does not affect Local Funds, a correction need not be proposed in the form of requisition for correction of accounts [Treasury Form 237 (old) or 238 (new)], a note should be made in the treasury account of the fact and particulars intimated to the Accounts office.

(C.-G.'s No. 99.A. and A./801-11, dated the 23rd February, 1912, Dy. No. C. G. 732/4278.)

3. No corrections of accounts of a past year, so far as concerns Provincial Government revenue and expenditure, can be admitted later than the 15th May whether the amount does or does not exceed Rs. 10.

4. The application for correction should be submitted in the special tabular Form 237 (old) or 238 (new) of requisition for correction of accounts. Covering letters should not be written, but the full detail indicated in the form should be entered therein in the columns provided for the purpose, and the form should be numbered, dated, signed and sent on to the Accounts office for disposal. The upper portion of the form will be retained in the Accounts office and the slip at foot below the perforated line will be returned to the Treasury Officer, with the blanks filled in, to notify the action taken on the requisition. An office copy of this form should not be kept by the Treasury Officer, a note of the No., date and contents of the requisition on the face of the treasury account will suffice to indicate the correction proposed, and its acceptance by the Accounts office.

5. The explanation (*i.e.*, statement of cause of mistake and why it was not detected before the account was submitted) of any proposed correction should always be given in the proper column of the requisition form in full detail, it should indicate who is responsible for the mistake, and what steps have been taken to prevent a recurrence of a similar irregularity, as an unexplained demand cannot be entertained. The totals of the original and corrected amounts should always be made out, and should invariably agree.

6. Requisition form should not be used to propose corrections arising out of more than a single error. Several independent corrections should never be proposed in a single requisition.

Note.—Each requisition form should propose a debit or a credit to only one primary unit of account. Corresponding credits or debits may, however, be given to more than one primary unit.

(A.-G.'s No. 26215, dated the 10th December, 1898.)

7. Corrections of errors which cannot be made in the accounts of the Accounts office for the month in which the errors occurred, owing to the late receipt of application, are carried out in the subsequent month's accounts so as to preserve a correct progressive total.

8. In certifying for the purpose of revenue returns the amounts credited in the treasury, the Treasury Officer should quote first the actual figures of M6AGOA

the accounts as originally shown in the accounts rendered by him and state separately any corrections which he may have applied to those figures.

9. If an error is discovered, before the end of the financial year in which it occurred, which involves a correction of the accounts affecting balanced heads (such as deposits, advances, Local Funds, Municipal Funds, etc.) it is necessary on principle as well as in order to prevent troublesome discrepancies, that it should be rectified in the treasury accounts of a subsequent month by an actual transaction based on a clear voucher stamped "Paid by transfer to credit of ____." Such a correction may be made without reference to the Accounts office with the consent of the officer or officers concerned in the administration of the fund, or charged with the supervision of the expenditure under the head or heads affected; but the voucher must state distinctly the nature of the original error and indicate clearly the authority for its rectification. In case of doubt a special reference can, of course, be made to the Accounts office.

10. If an error is discovered in a balanced head after the close of the official year in which it occurred, but before the accounts of that year are finally closed it should at once be reported to the Accounts office for necessary correction; but the treasury balance should never be corrected without receipt of authority from that office. If an error is discovered later on, it should be corrected in the manner laid down in the previous rule after obtaining the approval of the Accounts office.

(C.G.'s No. 1027, dated the 20th August, 1900.)

11. When a Treasury Officer fails to detect an irregularity in the treasury or sub-treasury accounts before passing them on to the Accountant General, it is necessary that the fact should be mentioned in the Accountant General's review as an irregularity against the treasury concerned in order to discourage the postponement of the necessary checks by treasury officers to some later date and also to encourage the obtaining of full explanations by the local officers from those responsible for the mistake. But minor irregularities are not reported in detail and Government do not call for explanations in respect of them. The Accountant General when showing those irregularities in his annual review on treasuries states definitely whether the treasury officer is or is not responsible for the mistake.

(G. O. No. A.-406/X-110, dated April 9, 1938, Dy. No. L.G./320/L.R./135.)

No. 145.—Punctual despatch of monthly accounts.

[ART. 287, C. A. C., AND PARA. 462,
F. H. B., VOL. V.]

As considerable inconvenience is caused to the Accounts offices by certain treasuries sending their bi-monthly accounts in the same cover with other returns and statements, the following instructions should be carefully observed in future :—

- (a) Treasury accounts proper, *viz.*, cash account, list of payments, schedules, vouchers, *plus* and *minus* memo., etc., should be sent by themselves in one or more covers.

The covers should be conspicuously superscribed " accounts, schedules and vouchers."

(Circular No. T. M. 24, dated the 5th September, 1908.)

- (b) Returns and statements, such as statements, of Book Dépot and Government Press receipts, etc., should be sent in covers separate from the treasury accounts proper.
- (c) Letters and half margins should not be mixed up with the papers referred to in the above sub-paragraphs, but should be sent in a separate cover.—(No. T. M. 18, dated the 17th June, 1907.)

3 As regards monthly accounts, etc., for March the instructions of the Auditor-General, given below, should be strictly followed :—

Sir,—I have to bring to your notice the delay that has in some instances occurred in forwarding the telegrams for March of receipts and outgoings prescribed by rules A to E (now Article 1537) of Chapter 73 (now 72) of Civil Account Code, and of the cash balances. In some cases, the explanations attributed the delay to the occurrence of the Easter holidays and in others to the working of the rule requiring the treasury accounts for March to be kept open until the transactions of all sub-treasuries can be included. I am directed to state that it is a well-established rule that holidays must not be allowed to interfere with the transaction of urgent business, and that the cash balance reports and returns received by you at the close of the month from District Officers, for compilation and submission to this office must on no account be delayed beyond the dates on which they are due. You should instruct the District Officers to make special arrangements to guard against holidays interfering with the proper discharge of this important portion of their duties.

2. . . . If, however, after the close of the month the figures of any sub-treasury are not received by the Collector in time for incorporation in the district accounts, and if in the same way the figures of any district are not received by you in time to be included by you in the general statement of the province, both you and the District Officer should respectively make the best possible estimate, so as to enable you to render the returns within the prescribed dates. The exact figures should, however, in all cases be subsequently submitted when they are ascertained. At the same time such estimates are very much to be deprecated, and you should see that District Officers make suitable arrangements for the punctual rendition of these returns, and should not fail to bring at once to the notice of the Local Government any shortcomings on their part in this respect, and communicate the same to this office with the orders that the Local Government may be pleased to make on your representation.—(G. L. No. 1 of 1882-83.) (Comptroller General's letter No. 383, dated the 16th May, 1882 to the Accountant General, North Western Provinces and Oudh.)

No. 146.—Closing of treasuries on other than Revenue Gazetted Holidays.

[ART. 290, C. A. C., AND PARA. 465,
F. H. B., VOL. V.]

1. No treasury or sub-treasury can be closed on any day but a public holiday under section 25, Negotiable Instruments' Act (XXVI of 1881). It cannot be closed on civil or local holidays.

2. Under the Negotiable Instruments' Act the power of fixing the dates on which public offices and banks may be closed is entrusted to the Local Government, which notifies these days as public holidays in the Gazette.

3. On all other days the treasury must be opened ; and, if it is closed, presenters of drafts and cheques who do not obtain payment would be entitled to legal redress.—(No. 44 of 1886.)

147.—Introduction of pension payment schedule.

With the sanction of the Auditor-General revised pension payment schedules showing the names of pensioners have been introduced, and the following instructions are prescribed for their use :—

- (1) The payment of pensions to all classes of civil pensioners should be made on these schedules, if they appear personally at the treasury to receive payment.
- (2) Pensions paid at a branch of the Imperial Bank of India, or at a sub-treasury, or on production of life certificates, should be drawn on separate bills [Treasury Forms 172 and 173 (old) or 185 and 186 (new)]. These payments should be incorporated against the names of the pensioners concerned in the pension payment schedules to which the bills should be attached in support of the entries.
- (3) In cases of payment of pensions to Hong Kong, Mauritius, Ceylon and Strait Settlements pensioners and pensioners of Native States separate receipts with their certified copies (unstamped) should continue to be taken as prescribed by note 5 (a) to Article 330, C. A. C. and para. 522 (a), F. H. B., Vol. V, in addition to the receipts either given in the pension payment schedules or in Form 173 (old) or 186 (new). These certified copies of the receipts should also be attached to the schedule in question.
- (4) A daily total of the payments is not required in the schedule. The daily total of the payments which are recorded in detail in the registers already maintained at the treasury in Treasury Forms 73 and 74 (old) or 100 and 101 (new) should be given as usual and carried to the cash book.
- (5) The new pension payment schedule provides separate pages for the record of payments of different classes of pensions. The total of the payments on account of superannuation and retired allowances of Government servants compassionate allowances, gratuities and pensions paid on account of other Governments should, as hitherto, be shown against the printed head "V (a)—Superannuation Pensions" of the list of payments, and that of payments on account of Political Pensions should be shown in the Central Pension schedule under "33—Payments to Crown Representatives."
- (6) Additions to, and alterations in, the pension schedule necessitated in consequence of sanction of new pensions, casualties, transfers, etc., should be neatly made in the schedule in their proper places, care being taken that, in the case of new pensioners, the entries are in consecutive serial order in accordance with the numbers of the new pension payment orders.
- (7) The Schedule will be revised annually and supplied by the Accounts office.

No. 147-A.—Receipts for money orders tendered with treasury Certificates
or Cheques in lieu of cash.

In order to minimize the chances of commission of fraud in the money order transactions of the post offices the treasury and sub-treasury officers should demand individual receipts in respect of each money order whenever money orders are tendered for issue with treasury certificates or cheques in lieu of cash.

(G. O. No. B-1963/X-189, dated the 12th November, 1936. D. No. T. M./1085. T. M. Case No. IV-279.)

Chapter 16.—Treasuries banking with a branch of the Imperial Bank of India.

SALE OF STAMPS	148	PROCEDURE OF CREDITING TELE-
STAMP RECEIPTS IN BANK	149	PHONE DUES RECOVERABLE FROM
PROPER DISCHARGE	150	THE BANK
PAYMENT ORDER TO BANKS	151	152B.
ISSUE OF R. T. R.	152	INTIMATION TO MILITARY UNITS,
ISSUE OF DEMAND DRAFTS ON COLOMBO BY THE IMPERIAL BANK	152A.	ETC., OF CREDIT IN THEIR AC- COUNT OF THE AMOUNT OF THE CHEQUES SENT BY THE C. M. AS. 152C.

No. 148.—Procedure of crediting money on account of sale of stamps at treasuries banking with the branches of the Imperial Bank of India.

[ART. 314, C. A. C., AND PARA. 495,

F. H. B., VOLUME V.]

1. The procedure regulating the vend of stamps by *ex-officio* vendors (Appendix 9, Civil Account Code), applies even to stations where the treasury banks with a branch of the Imperial Bank of India. The purchase money may be paid direct to the *ex-officio* vendor and not into the bank according to the procedure prescribed in Article 302, C. A. C., and para. 478, F. H. B., Vol. V.

2. The *ex-officio* vendor has to remit the sale-proceeds daily to the treasury, *i.e.*, to the bank. This should be done just before the bank's closing hours. Even then he may have to retain some sale-proceeds for remittance the following day. Care should be taken to see that the security given by him is adequate in view of the stock of stamps and the sale-proceeds that may be left with him at any time. Rule 27 of Appendix 9, Civil Account Code, states that the stock of stamps made over to him should *ordinarily* be sufficient for one month. The discretion thus permitted for the issue of stock sufficient for a shorter period should be exercised if there is any difficulty in obtaining an adequate security from the *ex-officio* vendor.

3. In places, however, where the purchaser pays the purchase money into the bank under the procedure prescribed in Article 302, C. A. C., para. 478, F. H. B., Vol. V, and where the treasury and the bank are so close that no practical inconvenience arises the existing procedure (of crediting money into the bank) may continue.

(C. G.'s letter No. 761-A. and A. I. 70-14, dated 21st July, 1914, Dy. No. C. G. 514 T.M. 1097 and S. No. T. M. 909 of 1916-17.)

No. 149.—Sale proceeds of stamps in the bank's daily state.

[ART. 302, C. A. C., AND PARA. 478,

F. H. B., VOL. V.]

The entries in the chalans for sale-proceeds of stamps furnished to the bank should be made as follows :—

(a) Gross sale-proceeds of stamp .. . . .	..	..	..	..	..
(b) Deduct—discount .. . . .	..	..	..	..	..
(c) Net sale-proceeds .. . . .	..	..	..	..	..

The bank's daily state should show only the amount against entry (c) In the treasury register of stamp receipts the amount against entry (a) should be entered, and a corresponding debit of the amount against entry (b) noted in the accounts as discount payment

(A. G.'s No. 26238, dated 23rd December, 1899.)

No. 149-A.—Registration fees from Accountants under rule 17 of the Auditor's Certificate Rules, 1932.

The Government of India have decided that the usual order of the Treasury Officer is not necessary to the acceptance at a branch of the Imperial Bank of India of the registration fees of the Accountants (paid by cheque) under Rule 17 of the Auditor's Certificate Rules, 1932. The amount may be accepted by the Bank under Rule 3 to Article 5, C. A. Code, Volume I.

(Auditor-General's letter No. T.-1356-Admn. II/1931-34, dated October 4, 1934. Dy. No. T.M./1147, Case No. T.M.-VI-93.)

The above procedure will also apply to fees tendered in cash. The head of account should be clearly stated in the chalans.

[Government of India, Commerce Department, letter No. 23 (S) T. E. (R. A.), dated the 19th December 1934, received with G. I., F. D., No. D-178-F. D., dated the 18th January, 1935. T. M. Case No. VI-93.]

No. 150.—Proper discharge.

[ART. 309, C. A. C., AND PARA. 488,

F. H. B., VOL. V.]

The term "Proper discharge" refers to the bank (and not to treasury) which may, in addition to a second signature of the payee in satisfaction of the payment made to him, obtain, as a safeguard if necessary, a further signature of the actual receiver of the payment from the bank, e.g., a clerk or a peon, or any other person, who may have been specially sent by the payee to receive payment.

(A. G.'s No. 2083, dated 21st October, 1892.)

No. 151.—Payment orders to banks.

1. Treasury Officer's pay orders on all bills except cheques should be given by a rubber stamp and should be for a specified amount expressed in words as well as in figures.

(*Vide* case ending in Des. No. T. M. 534, dated the 31st August, 1917.)

2 It has been noticed that the form of payment orders on bills passed by Treasury Officers banking with branches of the Imperial Bank of India is not uniform. Some Treasury Officers pass the payment orders for the gross amount, while others pass the net amount payable. A uniform procedure is therefore prescribed below for their guidance:—

(a) Under the rules in Article 309, C. A. C., and para. 488, F. H. B., Vol. V, the payment order on bills should be only for the net amounts payable by the bank. But there are certain transfer transactions in a bill such as deductions on account of income-tax and rent of buildings, the amount relating to which are paid by transfer credit to Government. In these cases the Treasury Officers have to charge the amounts to their cash book and credit

to the respective receipt registers. The amount of the transfer payments will be calculated at the time the bill is passed for payment at the treasury, and if no note of the same is made, on the bill, the Treasury will have to make the same calculation again on receipt of the paid bills from the bank. If the payment order contains details of these adjustments it will save duplication of work in the treasury.

(b) The pay order in the following form will therefore suit the requirements both of the banks and of the treasuries and should be adopted in future. Taking for example that the gross amount of a bill (including all deductions) is Rs. 2,000 and the following are the details of deductions to be made :—

	Rs.
(i) General Provident Fund deduction 125	
(ii) Other ditto ditto 100	
(iii) Income-tax 125	
(iv) Rent of buildings 100	

the payment order on the bill will be :—

	Rs.
Pay net cash 1,550 (Rupees one thousand five hundred and fifty).	
By transfer to—	
Income-tax 125	
Rent of buildings 100	
Total <hr/> 1,775	

In the above pay order the bank is concerned only with the net amount payable in cash (and it is important that this amount should be stated in words also), and the other details are given to enable the Treasury Officer to have them properly adjusted. Similar procedure should be adopted in the case of payment made by transfer credit to Remittance Transfer Receipts or cash orders. No such entries will be made on account of General Provident or other Fund deductions which are adjusted in the Accounts office and for which payment is made by transfer credit by the Treasury Officer

(Circular letter No. T. M. 118, dated the 16th February, 1925.)

3. Treasury Officers' pay order on vouchers for interest on Government securities sent to treasuries before the date on which interest actually falls due in terms of paragraph 37 of the Government securities Manual may, if necessary, be signed before the due date but dated with the due date on which the pay order might have actually been passed. In these cases the payment orders should not be delivered to the party before the due date. Adequate arrangement must, therefore, be made for their safe custody till they are delivered

Column 8 of form 9 of the Government Securities Manual should show the date of the pay order although the heading of the column requires the date of payment.

(A. G.'s order on C. C.'s endorsement No. Dt.-223-A., dated 29th January, 1934 and D. G. C.'s letter No. Dt. 888, dated 19th April, 1934. Case No. T. M./IV-220.)

No. 152.—Issue of Remittance Transfer Receipts by a branch of the Imperial Bank of India.

When a Remittance Transfer Receipts issued by a branch of the Imperial Bank of India is signed by the Bank's Agent, no objection to its payment should be raised by Treasury Officers if it is not signed by the accountant or treasurer. The signature of the Bank's Agent should be considered as sufficient.

(A. G.'s order, dated the 4th May, 1925, on case ondng with Dy. No. 73852/T. M. 3888.)

No. 152-A.—Issue of Demand Drafts on Colombo by the Imperial Bank of India.

A demand draft can be issued by the Imperial Bank of India free of charge provided it is for *bona fide* public purpose.

The draft will be issued in Indian currency of rupees, annas and pies. The exact amount required in that currency should be specified in the application.

(Letter No. 379, dated the 21st May 1932, from the Imperial Bank of India, Calcutta, to the Deputy Accountant General, Central Revenues; copy received with the Auditor-General's letter No. 38-Admn.-II-283-33, dated the 18th January 1934, Dy. No. T. M /1384.)

No. 152-B.—Procedure of Crediting Telephone dues recoverable from the Branches of the Imperial Bank of India and Reserve Bank of India, doing Government Business.

The branch of the Imperial Bank of India concerned should prepare the credit chalans and send them together with the relative Post Office bills to the treasury officer for countersignature. The Bank should thereafter account for the telephone dues by direct credit to Government Account and return to the Post Office both the original and duplicate Post Office bills together with the "original" chalan duly endorsed by the Bank as "Credited to Government account" the "duplicate" chalan being forwarded to the treasury officer in support of the Bank's daily account with the Treasury. On receipt of the "original" copy of the chalan the Post Office should take the necessary credit in its Account, accounts by *per contra* debits to the head "Remittance to treasury" and forward the credit chalan (in lieu of cash) to the treasury officer in support of the remittance entry in the Treasury Pass Book. These credit chalans should be treated like the Treasury Credit certificates which are accepted by Post Offices in lieu of cash for the issue of money orders by treasuries in payment of small refunds or for payment of small pensions in terms of the note to Article 198 (C) of the Civil Account Code, Volume I and paragraph 5 of Article 331 (B) of the Civil Account Code, Volume II.

Branches of the Reserve Bank of India doing treasury business may also be permitted to pay their telephone dues in accordance with the procedure outlined above.

[Letter No. B-161, dated the 27th February, 1935, from the Imperial Bank of India, Calcutta, Letter No. Mis. (T)-18-28, dated the 16th April, 1935 from the Accountant General, Posts and Telegraphs to the Auditor-General's letter No. T-192-Admn.-II-115-35, dated the 17th May, 1935 from the Auditor-General to the Accountant-General, Posts and Telegraphs, Circular letter No. 20, dated the 26th August, 1935 from the Director-General of Posts and Telegraphs, T. M. Case No IV-44.]

No. 152-C.—Intimation to Military Units and Formations of credit in their Account of the Amount of the Cheques sent by the Controllers of Military Accounts *immediately* on its receipt by Bank.

The Auditor General in India has decided that Banks should send intimations to the units and formations concerned of the credit into their account of the amount of the cheque *immediately* on its receipts from the Military Accounts Department.

This intimation is in addition to the intimations ordinarily communicated periodically through the Bank or Treasury Pass Books.

(Auditor-General's No. T. 1320-Admn. JL. 217-35, dated the 1st October, 1935. Dy.
No. T. M. 185.—T.M. Case No. JV-264.)

Chapter 17.—Pension payments.

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No. 153.—Manner of Payment.

[ARTS. 328 TO 331A, C. A. C., AND PARAS. 515 TO 530, OF
F. H. B., VOL. V.]

(a) Marks of identification in the pension application.

The following important points should be carefully observed in preparing the pension applications :—

1. Entries against column No 17 "Marks" on page 1 of the form of pension application should be clearly and intelligibly stated. Failure to do this may necessitate the return of the papers, resulting in unnecessary correspondence and delay.
2. In applications for pension, proper names are frequently written illegibly and consequently there is a possibility of mistakes occurring in payment. To prevent such mistakes it has been ruled by the Government of India that the details recorded against items 1, 2, 3, 4 and 14 of Form 25, Civil Service Regulations, items 1 and 11 of Form 26 and items 1, 4, 8 and 14 of Form 22 should be entered in block capitals by Heads of offices or other officers concerned.
3. The Government of India have also decided that in the case of literate pensioners, the head of office when completing the pension application forms should take two spare copies of the pensioners' signature. These should be sent to the Accounts Officer, who would retain one copy in his office and paste the other copy on the Disbursing Officer's half of the pension payment order. The specimen signature should be in addition and not in lieu of thumb-impression.

NOTE.—This procedure should be observed with effect from the date of orders, i.e., 24th September, 1924. In the case of Government servants retiring before the date mentioned above the signature and thumb-impression on the Collector's half, which was originally issued, should be maintained after cancellation and used for the purpose of verification (*Auditor-General's letter No. 1042-Admn./K.W.—298-1924, dated the 15th August, 1925, Dy. No. Ar. Genl.—176, Pen. 4137.*)

(G. I., F. D., No. F 172, C. S. R., dated the 24th September, 1924, L. G. No. A. 42228, X—235, dated the 1st November, 1924 and Auditor-General's No. 715 /Admn. K. W./298-1924, dated the 15th May, 1925, Dy. No. Ar -Genl. 199 and P.A./ 1467.)

(b) Pensioner's correct address.

1. All Treasury Officers will, on the first appearance of a pensioner before them to take payment of his pension, note in the column "Residence" in the Collector's half of the pension payment orders, any additional particulars regarding his correct address that may be thought necessary to ensure its easy identification in case of subsequent non-appearance. Steps should also be taken to ascertain and note similarly from time to time, as may be necessary, any change in the address entered.

2. These instructions apply not only to new pensioners, but also to those who are already in receipt of pensions.—(No. 3 of 1895.)

(c) Receipts for pension payments.

The receipt for a pension payment must invariably indicate the number of the pension payment order.—(No. 8 of 1872-73.)

(d) Records of pension payments in the banks' daily state.

The details of pension payments made by a branch of the Imperial Bank should be entered in separate schedule, from which daily totals should be posted in the daily state. This schedule will, along with the vouchers, be sent to the treasury with the daily state, and after necessary action has been taken should be returned to the bank the next day.

(A. G.'s No. 18806, dated 26th September 1899.)

(e) Pensioner to draw pension in district of residence.

Pensioners should be discouraged, as far as possible, from the practice of drawing their pensions on a life certificate in one district while residing habitually in another.—(G. L. No. 51 of 1873-74.)

(f) Identification and payment of pensioners.

Several important rules relating to the identification and payment of pensioners are given below for the use of Collectors and Treasury Officers. It is believed that the rules brought together in this way will prove serviceable to officers in responsible charge of the duty of dealing with the claims of pensioners; the compilation is not to be regarded as setting aside either Civil Service Regulations or Civil Account Code, but only as a convenient and helpful index to some of the most important of the rules contained in these Codes.

A.—NOTES REGARDING THE IDENTIFICATION AND PAYMENT OF PENSIONERS.

I.—Payment of pensions is made generally upon pension payment orders issued by Accounts Officer (Article 326, C. A. C., and para. 509, F. H. B., Vol. V). Collectors' halves of pension payment orders should be under the key of the Treasury Officer only, and not available for reference to his subordinates without his knowledge and sanction.

(NOTE.—1 under Art. 943, C. S. R. and G. L. No. 3, dated the 29th June, 1885.)

NOTE.—Lepers on account of the contagious nature of their disease, may be paid their pensions without being called on to produce a pension payment order or a bill, in the manner laid down in Note 3 to paragraph 515 of the Financial Handbook, Volume V, Part II.

II.—Gratuities are paid only on authority received from the Accounts Officer (Articles 334, C. A. C., and para. 533, F. H. B., Vol. V).

NOTE 1.—Payment of pensions and gratuities is sometimes made on "Anticipatory orders" issued by the Accounts Officer under the provisions of Article 925, Civil Service Regulations.

NOTE 2.—The voucher for the payment of a gratuity must be recopied by the person legally entitled to it, not by the Head of the office or of the department in which he formerly serv'd.

NOTE 3.—On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with, the original pay order.—(Article 328, C. A. C., and para. 515, F. H. B., Vol. V.)

NOTE 4.—When the payment of a pension is required to be made at a sub treasury, the Treasurer officer should obtain a fresh specimen signature and thumb impression of the pensioner on a piece of card-board. He should then compare them with the signature and thumb impressions attached to the Collector's half of the pension payment order and after duly attesting them forward them together with a copy of the original Collector's half of the pension payment order to the sub-treasury officer concerned.

(NOTE 2.—To para. 515 and para. 530 of the Financial Handbook, Volume V, Part II.)

III.—Payment is to be made only to the pensioner in person with the following exceptions :—

- (a) To persons specially exempted by the Local Government (Article 945, Civil Service Regulations).
- (b) To persons unable to appear on account of bodily illness or infirmity (Article 945, Civil Service Regulations).

Payment in both cases (a) and (b) is made on production of a life certificate signed by a responsible officer of Government, or other well-known and trustworthy person

- (c) To females unaccustomed to appear in public (Article 945, Civil Service Regulations).

Payment in such cases is made on production of a life certificate signed by two or more persons of respectability in the town, village or pargana, or by two or more responsible officers of Government. [Article 945, Civil Service Regulations, and Article 329, C. A. C., and para. 516, F. H. B., Vol. V.]

- (d) To any person sending a life certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a Magistrate or by a Chaplain or any Gazetted Officer of Government or any person holding a Government title (Article 946, Civil Service Regulations).

NOTE 1.—In these cases the Disbursing Officer must take precautions to prevent imposition and must, at least once a year, require proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending: and in all cases where such inability may be alleged he should require thereof in addition to the proof submitted of the pensioners' existence. [Article 947, Civil Service Regulations].

NOTE 2.—To ensure that a pensioner attends personally at least once a year the following procedure should be adopted :—

In the cases provided for noting monthly payments on the reverse of the pension payment orders an entry, such as "L. C.", may be made by means of a rubber stamp or otherwise each time payment is made on a life certificate. This will enable the Disbursing Officer to ascertain at a glance the period of non-attendance of the pensioner and to send out a call for his appearance when the period of non-attendance approaches a year.

(Circular No. Pen. 29, dated the 5th January, 1917.)

NOTE 3.—When sanction is given for the non-appearance of a male pensioner, a note will be made on the pension payment order of this sanction and of the form in which proof was given at the beginning of the year, of the pensioner's continued existence, e.g., "Pensioner visited the Collector on _____," and the initials of the Treasury Officer, or of the officer verifying the facts, should be put against the note [Note 1 under Article 326, C. A. C., para. 510, F. H. B., Vol V.]

NOTE 4.—Payment for a short time only is permitted without the production of a fresh life certificate in cases in which a guarantee for refund has been given. [Article 330 (1), C. A. C., and para. 518, F. H. B., Vol. V.]

NOTE 5.—When payment is made on a life certificate, it should be made only for months completed on or before the date of the certificate. [Article 330 (1), C. A. C. and para. 518, F. H. B., Vol. V.]

NOTE 6.—A pensioner of rank may be privately identified by the Disbursing Officer and need not be required to appear at a Public Office. [Article 947-2, Civil Service Regulations.]

NOTE 7.—A pensioner drawing pension in India is required to append to his bills a certificate as follows:—

"I declare that I have not received any remuneration for serving in any capacity either in a Government establishment, or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due."

In the case of a pensioner permitted under Chapter XXI of the Civil Service Regulations to draw pension after re-employment, this certificate should be modified according to the facts. [Article 953 (b), Civil Service Regulations.]

In the case of a pensioner drawing his pension through an agent who has executed a bond of indemnity in terms of Article 42, Civil Account Code, the certificate as modified may be signed by the agent, provided that the pensioner shall himself furnish, once a year, a certificate covering the period for which the pension has been drawn on the basis of the agents' certificate. [Article 953 (c) C. S. R.]

NOTE 8.—District Officers should inquire immediately into the cause of the non-appearance of any pensioner to draw his pension. [Article 330-7, C. A. C., and para. 525, F. H. B., Vol V.]

NOTE 9.—When the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened. [Article 330-73, C. A. C., and para. 520, F. H. B., Vol V.]

A. declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage and should be attached to the bills for pension for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half year.

____ Widow }
____ Daughter } of the late ____

"We certify to the best of our knowledge and belief, that the above declaration is correct."

(To be signed by two responsible officers or well-known persons).—[Article 330-4, C. A. C., and para. 521, F. H. B., Vol. V.]

The production of a widowhood certificate may be dispensed with in the case of Indian widows after they have attained the age of 40 years and payment made on the unsupported testimony of the pensioners that they have not remarried and the written statements attached to the bills for pension paid for December and June.

When a female pensioner whose pension is terminable by marriage is reported to have remarried or to be living in circumstances equivalent to re-marriage but denies the fact, the matter should be reported to Government immediately.

(NOTE 1 to para. 521 of the Financial Handbook, Volume V, Part II.)

NOTE 10.—The Disbursing Officer is personally responsible for any payment wrongly made. In case of doubt he should consult the Accounts Officer. [Article 947-1, Civil Service Regulations.]

NOTE 11.—In cases in which political pensioner do not appear in person to receive payment of their pensions, if the Disbursing Officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government, through his immediate superior, for orders. Payment of the pension, however, should not be suspended pending the result of such reference. [Article 330-2, C. A. C., and para. 519, F. H. B., Vol. V.]

NOTE 12.—If the Disbursing Officer entertains any doubt as to the identity of a Police pensioner, he may require the local Inspector of Police to identify the pensioner. The Inspector would then be responsible for the correct identification of the pensioner. [Article 948, Civil Service Regulations.]

NOTE 13.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made the balance being placed in deposit. [Article 198 (a) 2, C. A. C., and para. 343 (a) 2, F. H. B., Vol. V.]

IV.—A pensioner not resident in India may draw his pension at any treasury in India through a duly authorized agent, who must either produce a life certificate signed by a Magistrate, a Notary, a banker, or a Minister of Religion, on each occasion, or execute a bond to refund overpayments, and must produce a life certificate at least once a year. The pension of such an officer should not be paid on account of more than a year after date of the life certificate last received (Article 949, Civil Service Regulations).

V.—Abatement of income-tax claimed by a pensioner on premium paid to a Life Insurance Company should be allowed in a month up to a maximum limit of one-sixth of the amount of his monthly pension, and a note to that effect should be made on the premium receipt. If the amount of premium is more than one-sixth of his pension, the pensioner may be asked to produce the receipt and take abatement of income-tax in subsequent months till the amount is exhausted.

B.—REGARDING ARREAR PAYMENTS OF SERVICE PENSIONS.

I.—A pension should under no circumstances be paid for the first time in arrears for more than one year without special orders of the Collector of the district in which the pension is payable, who may, where it seems necessary, make a reference to the authority by whom the pension was sanctioned (Articles 943-3 and 957, Civil Service Regulations).

II.—If a pension other than a political pension remains undrawn for more than one year the pension ceases to be payable. If the pensioner afterwards appears, the Disbursing Officer may renew his payment; but the arrears cannot be paid without the orders of the Accounts Officer (Articles 956 and 957, Civil Service Regulations).

NOTE.—In column 8 of the prescribed form of application for arrears it should be stated whether the pensioner has been clearly identified.

III.—On the death of a pensioner payment of any arrear actually due may be made to his legal heirs, provided that they apply within one year from his death; it cannot be paid thereafter without the sanction of the Collector of the district in which the pension is payable who may, where it seems necessary, make a reference to the authority by whom the pension was sanctioned; but if the arrears do not exceed Rs. 100, and the case presents no peculiar features, the Accounts Officer is empowered to pass the arrears on his own authority (Article 959, Civil Service Regulations).

(g) Mutiny pensions.

Mutiny pensions granted to females lapse on remarriage.—(G. L. No. 6 of 1872-73.)

(h) Thumb-impressions and specimen signatures substituted for seals or marks.

1. Under orders of the Local Government attested thumb marks should be taken in acknowledgment of receipt of pensions in the case of illiterate pensioners, and the practice of using seals should be discontinued. In the case of persons of rank and consideration, thumb-impression should be taken wherever so required by the rules regarding thumb-impressions. Otherwise those who can write should sign their names instead of affixing their seals.—(No. 646 of 1901.)

[Art. 13 (g), C. A. C., and para. 47 (g), F. H. B., Vol. V.]

2. The following rules on the subject, prescribed by the Government of India, should be carefully observed :—

(1) All applicants for service pensions, with the exception of those hereinafter mentioned in rule 9, shall, at the time of preparation of their applications (which will be in duplicate) for pension, make, before the head of the office, in the first page of their application for pension against entry " 17, marks", an impression of the ball of the thumb and fingers of the left hand.

" If in any case attendance before the head of the office be a matter of difficulty or occasion undue expense to the applicant, he may, with the consent of the head of the office give the impressions before a Magistrate, who should satisfy himself as to the identity of the applicant, and record a certificate stating that he has done so and that the impressions have been taken in his presence."

(2) An impression similar to that mentioned in rule 1 shall, at the same time, be taken on a slip of paper, and shall be attached to the application for pension.

(3) Similarly specimen signature should be taken on two slips of paper and attached to the application for pension.

(G. I., F. C. D., Resolution No. 688/P., dated 2nd February, 1905 and No. 1012/P., dated 17th February, 1905, Dy. Nos. G. I. 390 and G. I. 402.)

NOTE.—The following endorsement should be made on the slip of paper on which thumb-impressions are taken under rule 2 or rule 6 :—

Endorsement.

(To be written below the thumb-impressions.)

Thumb-impressions of.....

late.....

Taken before

Name of officer

Designation of officer

On (date)

(4) These impressions and signatures will be sent together with the pension papers to the officer reporting on the claim to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter be returned by the sanction-

ing authority with a copy of the first page of the application for pension to the former officer.

- (G. I., F. D., No. 636A, dated 10th February 1903.)
- (5) The impression given on the application for pension will serve in the Accounts office as a permanent record of the impression, while that given on the separate slip together with one signature shall be pasted on the Disbursing Officer's half of the pension payment order.
 - (6) In the case of non-service pensioners, the thumb-impression and specimen signature shall be taken on descriptive roll in presence of the officer preparing the roll.
 - (7) In the case of non-service pensioners an impression of the thumb of the pensioner's left hand and his specimen signatures in duplicate should also be taken by the officer preparing the descriptive roll on separate slips of paper and these should be sent together with the roll to the Accounts Officer reporting on the claim to pension.
 - (8) In the case of non-service pensioners the impression of the left hand thumb given on the descriptive roll will form the Accounts Officer's permanent record and the impression and the specimen signature taken on the slips will be pasted on the Disbursing Officer's half of the pension payment order in the space provided for the signature of the pensioner.
- (G. I., F. D., No. F. 172 C. S. R., dated the 24th September, 1924, L. G. No. A. 42228/X-235, dated the 1st November, 1924, Auditor General's No. 715/Admin. K. W./298—1924, dated the 15th May 1925, Dy. No. Ar.-G., 199 and P. A. 1467.)
- (9) On the first appearance of a pensioner on or after 1st April of each year, the Disbursing Officer should, except in the cases of pensioners mentioned in rule 9, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the Disbursing Officer's half of the pension payment order. Identification should also be made by an examination of the impressions given on the bill with that pasted on the pension payment order if the pensioner cannot be identified by other means with absolute certainty.
 - (10) Except native princes, European ladies, ex-Gazetted Officers, persons who hold Government titles and persons who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification) all pensioners shall be liable to the operation of these rules.

NOTE.—The Local Government have delegated to the Commissioners of Divisions the power to sanction exemptions from the operations of these rules in respect of gentlemen who have been granted assignment of land revenue from Government. It is, however, desirable to have a permanent record of identification as a check against fraudulent personation, and at least one clear record of the impressions should be taken and preserved at the treasury in all cases in which exemption is allowed.

(G. O. No. 5059/X—522, dated the 10th December, 1920, Dy. No Pen. 6243.)
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- (11) *Pardanashin* ladies and illiterate pensioners shall give a thumb-impression on their bills before the person granting the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the Disbursing Officer. In their cases, acquaintances by seal marks attested by some known and respectable persons, may be accepted in lieu of thumb impression. (Note 1 to para. 515 of the Financial Handbook, Volume V, Part II.)
 - (12) On the renewing of a pension payment order the original impression and the specimen signature shall be cut off from the old and attached to the new order.
 - (13) In the case of pensioners now on the pension list Disbursing Officers will, on the next occasion on which each pension is paid, and after careful identification of the pensioners, take his or her impression on the pension payment order.
 - (14) A thumb-impression should also be taken in the service books of persons in service in the space for "Personal marks for identification." In all cases when an officer is sent for medical examination the Examining Medical Officer or Board should be asked to obtain the thumb-impressions of the candidate for appointment, leave or pension on the medical certificate. This last impression should, afterwards be verified with that in the service book by the head of the office.

3. Impressions should be taken in the following manner :—

A small quantity of Printer's ink (which will be supplied by the Superintendent of Stationery, Calcutta) should be well rubbed with an India rubber roller on a tin slab until a very thin even layer is formed. The ball of the thumb of the left hand of the pensioner, after being wiped, shall be laid on the inked slab and rolled from side to side (not rubbed) until sufficiently inked (this can be learnt from experience), and then lightly and carefully rolled on the paper on which the print is to be taken, in such a way that the pattern of the whole of the ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any side movement either at the time of applying or removing the thumb will cause a smudge and spoil the impression.

[A. G.'s Circular No. 10 (Pen.), dated the 11th March, 1898.]

(j) Payments to Indian Military pensioners.

Rules for payments to Indian Military pensioners from civil treasuries are given in a pamphlet (instructions for the payment of Military pension) issued by the Controller of Military & Pension Accounts, N. E. Command Lahore, who is the Accounts Officer for pension drawn from all the treasuries in these provinces.

Paragraph 101 of the instructions issued by the Controller of Military Accounts and Pensions does not override the provisions of paragraph 16 *ibid.*, which is based on Article 949 (b), Civil Service Regulations, Military pensioners who draw their pensions through duly authorized agents and furnish a life certificate once a year are therefore exempt from the annual identification

and paragraph 101 referred to above does not apply to them. The Treasury Officers should not require such Military pensioners to appear before them once a year to prove their continued existence.

(G. O. No. A.-905/X-161, dated 12th November 1936, D. No. TM/1093.)

(k) 'Payments to Cooch-Bihar Military Pensioners residing at Sultanpur'.

'The Government of India have specially relaxed the provision in the note under Article 939, C. S. R. in this case and have permitted the payment of pensions to certain Military Pensioners of the Cooch-Bihar State, residing in the district of Sultanpur, from the Sultanpur Treasury'.

(G. I. F. D. letter No. 428-P/32, dated 8th September 1932 read with G. I. F. D. endorsement No 2620-RII/32, dated 20th September 1932, Dy. No. G1/337, TM/876.)

'The Cooch-Bihar State Pensioners residing at Sultanpur will be paid their pensions (net—after deduction of money order commission thereon) at the Sultanpur Treasury and the Treasury Officer will forward each month, under cover of a memo, the received bills with a disbursing list showing the total amount disbursed to the Treasury Officer, Cooch-Bihar who, on receipt of this, will remit the amount by money order to the Treasury Officer, Sultanpur. The Treasury Officer, Sultanpur will show the receipt and payment figures separately in a separate schedule (Treasury form 126) with a manuscript heading "Cooch-Bihar Pension" in triplicate—one to be sent to the T. O. Cooch-Bihar and the remaining two to the Accountant General, United Provinces with the monthly Accounts. The schedules of payments will have an endorsement in token of a certificate to the effect that the paid vouchers have been sent to the T. O. Cooch-Bihar.

(A. G., U. P. letters Nos. DH/641, dated 13th June 1933 and DH/928, dated 27th June 1933.)

No. 153-A.—Payment of pensions by Postal Money-Order.

The payment of pension, not exceeding Rs. 50 a month may be made by postal money order at the option of the pensioner in accordance with the rules laid down in para. 529A of the Financial Handbook, Volume V, Part II.

No. 153-B.—Payment of pensions at sub-treasuries.

In the case of pensions payable at sub-treasuries, the procedure laid down in paragraph 530 of the Financial Handbook, Volume V, Part II should be observed.

No. 154.—Annual Return.

(a) Deleted.

(b) Deleted.

(c) Monthly report of casualties among pensioners.

A monthly report of casualties among pensioners is submitted to the Accounts Officer, from each treasury. The return should include Indian pensioners only, as the death of a European pensioner is reported at the time it occurs.—(No. 42 of 1884.)

No. 155.—Report of non-drawal of pensions under Article 956, Civil Service Regulations.

[ART. 331A, C. A. C., AND PARA. 529,

F. H. B., VOL. V.]

1. The Treasury Officer should examine the register of pension payment orders every six months, *i.e.*, in the beginning of April and October each year and report to the Principal Auditor in the annexed form the particulars of pensions remaining undrawn for more than a year in terms of Article 956, Civil Service Regulations.

2. While submitting the half-yearly statement of the cases of non-drawals of pensions, if any, under Art. 331A, C. A. C., and paragraph 529, F. H. B., Vol. V, Part II, another statement showing the names of pensioners who have not drawn their pensions for 3 years (in the case of superannuation pensions) or 6 years (in other cases) should also be sent with it, and the reasons for the failure to draw the pensions explained therin.

(G. I., F. D., No. D. 5121—R. II/28, dated the 7th April, 1928.)

3. No payment should be made by the Treasury Officers of pensions not drawn for 3 years (in the case of those adjustable under 45—Superannuation allowances and pensions) or 6 years. (in the case of those adjustable under 33.—Crown Representatives) without the sanction of the Principal Auditor and the disburser's half of the pension payment order should be returned to his officer for cancellation and record immediately on the expiration of the period stated above. Treasury Officer should certify in the report that he had satisfied himself that no pensions have remained undrawn for 3 years (in the case of superannuation pensions) and 6 years (in the cases of other pensions) except in the cases in which he has returned the pension payment orders to the Accounts Officer.

(Ar. Genl.'s letter No. 94—Admn./90—27, dated the 10th January, 1928, Dy. No. Pen. 381 of 1927-28, G. O. No. A. 2976/X—139, dated the 9th June, 1928, Dy. No. Pen. 2549.)

(Paragraph 529 (b) of the F. H. B. Book, Volume V, Part II—Case ending with Treasury Officer, Partabgarh letter No. 132, dated 31st May 1934, D. No. P C-2618.)

Report of pensions remaining undrawn for more than one year

Number of the pension payment order.	Name of the pensioner.	Class of pensions.	Up to what month paid.	Explanation as to the cause of non-appearance of each pensioner.

"Certified that I have satisfied myself, that no pensions have remained undrawn for three years (in the case of superannuation pensions) and 6 years (in other cases) except in the cases in which I have returned the pension payment orders to the office of the Accountant General, U. P., Pension department.

No. 156.—Re-employment of pensioners.

[ARTS. 510—524, C. S. R.]

1. The notice of re-employment of any civil pensioner should be sent immediately when a person, who has retired from Government employ, is re-appointed either temporarily or permanently to any establishment paid from Central or Provincial revenues or from Local Funds, the amount of pension, gratuity or bonus granted to him on retirement being also specified.

2. Treasury Officers are personally responsible that the declaration of non-employment prescribed in Article 953 (*a*) is understood by every pensioner. They should, therefore, see that the declaration, which is printed in English and vernacular on all pension bills is duly explained to every pensioner.—(*No. 74 of 1892*)

No. 157—Deleted.

No. 158.—Contribution for pension.

When men are engaged for short periods to serve as special or extra guards, for which payment is made by the persons employing them, on the understanding that they are not likely to be drafted into the regular police at the close of those periods, no charge for pensions should be made, as such service will not count towards pension; but when men are enlisted without such understanding, as in the case of extra police under Act V of 1861, these men being generally drafted into the regular police at the expiry of their period of employment, their services, not being temporary, will count for pension, and the charge for pension should therefore be made.—(*G. L. No. 86 of 1873-74.*)

No. 159.—Verification of service.

1. With reference to Articles 907 (*c*) and 910 of the Civil Service Regulations, prohibiting the preparation of the regular pension application in Form 25 until an officer has actually retired from the service, and until the verification of his service is completed in the manner prescribed in Article 908, the Accounts Officer is authorized, under instructions from the Auditor-General, to refuse to accept any application for pension or gratuity in Form 25 unless the prescribed verification certificates have been obtained from the Accounts offices concerned and elsewhere before sending the application.

2. When an officer in superior grade applies for pension or gratuity within six months of the date of application, or intends to retire from the public service within six months, he should prepare, or cause to be prepared, a history of services in the prescribed form, which should then be submitted by the Head of the office or department to the Accounts Officer concerned for verification as required by Article 908.

In accordance with the instructions laid down in Article 907 (*a*) 3 of the Civil Service Regulations all periods of leave taken by an applicant for pension throughout his service should be shown in the history of service, and not those periods only which do not reckon as service. If during the term of his service an officer has served in several departments or provinces, separate statements of the period claimed in each province or department should be submitted to the Accounts Officer concerned. When this verification is completed, and not earlier, the regular pension or gratuity application in Form 25 should be

prepared, all other entries and remarks in accordance with the provisions of the Civil Service Regulations being filled in. When any portion of the service claimed cannot be verified from the records of the Accounts offices, the procedure enjoined in rules (d) and (e) of Article 908 should then be adopted.

(Cir. No. P/31, dated 23rd March 1906.)

3. The records of the Accounts offices are incomplete for service in the inferior grades and in these cases the service claimed should be verified for such periods as may admit of verification from the records of the office in which the applicant served. Rules (d) and (e) under Article 908 prescribe the mode of verification of service which cannot be verified from available official records.

NOTE.—The period of retention of acquittance rolls having been from 35 years to 5 years it has been decided by the Local Government that verification of the services, of inferior servants may be made from the acquittance rolls and the fact noted in the service book or service roll and attested by the Head of the office or by some other Gazetted Officer before the acquittance rolls, are destroyed.

[G. O. Revenue (B) department No. 3580/IB—768-1924, dated the 18th June, 1925
Dy. No. L. G. 2783/1927 P. R.]

4. An abstract in English of vernacular documents, such as *pariwasas* and affidavits, relied upon for verification of the service claimed, must invariably be submitted, duly authenticated by a Gazetted officer.

No. 160.—Verification of services before preparation of pension application.

1. Attention is drawn to paragraph 2 of Government Circular No. 4511/X, dated the 22nd October, 1885, which requires that the verification of a non-gazetted officer's services shall be *completed* before a pension application is submitted in his behalf to this office. This rule has not been always observed, and, as a result, the records of this office show as pension cases more than a year old, and still, undisposed of cases that, with reference to the orders above quoted, should not have been received as *pension cases* at all when they were in the state in which they were sent; the responsibility for the delay in their disposal therefore often appears to rest with this office, when it really rests with those who have not completed the verification properly.

2. The circular referred to was drafted in accordance with the views of the Government of India as expressed in their letter No. 254, dated 16th April, 1885, to this Government, in which also it was laid down that *pension cases* should not be confused with *verification cases*, and that the former should be submitted only after the services of the applicant had been completely verified.

3. Any application for pension received before the verification of the applicant's service is complete will be returned to the officer submitting it with the remark that it cannot be received in that state as a *pension case*, but that it can be accepted as a *verification case* if the forms of application for pension are removed. The responsibility for undue delay in the disposal of an applicant's pension case after his retirement will thus distinctly rest in future upon the Head of his department, and this office will be freed from an apparent responsibility which was not a real one.

4. In the case of a Gazetted Officer a formal verification of his services is unnecessary, except when a portion of his service has been passed in non-

Gazetted appointments; in which case a statement of his services should be submitted to this office before his application for pension or gratuity is drawn up.

5. The order of Government as to previous verification does not refer to *inferior officers*, and their pension papers may therefore be submitted without such verification through the controlling officers concerned. But as the records of this office are incomplete all such applications should be accompanied by all the documents necessary for proof of the service therein recorded, such as—

- (1) Service book.
- (2) Last-pay certificate.
- (3) Medical certificate (in the case of an applicant for *invalid* pension or gratuity, less than 60 years old) countersigned by a Medical Board.
- (4) Written statements and all the collateral evidence procurable (see rules under Article 908 of the Civil Service Regulations) after the authority receiving the application is fully satisfied of their correctness, completeness and agreement with each other.

6. If the Accounts office discovers discrepancies or irregularities in applications for pension, they will be returned to the Head of the office for completion.

7. In the case of inferior officers, a portion of whose services has been superior, this portion, of course, requires previous verification in this office before the pension application can be submitted.

8. There are therefore three classes of officers, divided thus:—

- | | |
|--------------|-------------------|
| I—Superior, | (1) Gazetted, |
| II—Inferior, | (2) Non-Gazetted, |

and the application must be prepared in accordance with the rules above laid down according to the class to which the officer belongs.—(No. 129 of 1888.)

No. 161.—Delay in the re-submission of pension papers by Heads of offices.

[ART. 929, C. S. R.]

1. In a large number of pension cases the papers connected with the case are forwarded to this office in a very incomplete state. This necessitates their return to the Head of the office concerned, and unnecessarily long delays are often allowed to occur before they are re-transmitted with the necessary explanations. In many instances the papers have not been returned until after the issue of repeated reminders from this office.

2. These delays not only interfere with the work of this office, but swell the list of pending cases. They also involve great hardship to the applicants for pension, and all officers are warned by Article 929 of the Civil Service Regulations against allowing these delays to occur. Heads of offices should take such measures as will prevent or shorten to the utmost any such delays. Instructions to officers and Heads of departments for the preparation of pension papers are contained in Appendix J

Chapter 18.—Deposits.

REVENUE DEPOSITS ..	162	INSTRUCTIONS FOR CANCELLA-	
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No. 162.—Revenue Deposits.

(a) Sums deposited by the parties concerned on account of the value of stamp required for instrument of partition should be credited to revenue deposits and not to "partition fees."

(A.G.'s Nos. T. M./586 and 587, dated 15th December 1904.)

(b) Amounts received at the treasury with insufficient particulars should be taken to revenue deposits—early steps should, however, be taken to clear the deposit as contemplated in rule 246 (3) of the Revenue Manual.

(c) Fees deposited by the intending candidates for election at the district and Municipal boards, Local Council and the Legislative Assembly should be credited to revenue deposits. When the candidate fails to secure the requisite number of votes his deposit is forfeited and carried to the credit of the district Municipal board in the case of the district/Municipal board election—and to the head "XLVI-Miscellaneous", Central or Provincial, as the case may be, in the case of the elections of the Central and Provincial Legislature.

[Rule 21 (b) of the District Boards' Election Rules and Pamphlet of Instruction circulated with Legislative Department, G. O. No. 6862/XVII, dated the 8th October 1926, and Rule 23 (b) of the Municipal Election Rules and G. O., Municipal Department, No. 3190/XI-331, dated 17th November 1928.]

(d) Amounts due to a contractor for completed work which cannot for any reason be paid to the proper payee at once should be drawn and placed in revenue deposit.

(A.G.'s order on case ending with Dy. No. T. M. 4609.)

No. 162-A.—Opening of Personal Ledger Accounts under the New Constitution.

General Instructions.—With effect from the introduction of Provincial Autonomy from April 1, 1937 as the control over all deposit accounts of Provincial treasuries rests with the Government of the Province concerned, the opening of Personal ledger accounts at the treasuries now rests with the Provincial Government in consultation with the Accountant General and not with the Auditor-General.

(Para. 3 of G. I. F. D. Letter No. D. 2178-Ref., dated 22nd July 1936, received with Auditor General's endorsement No. 248-Reforms/295-A. C.-34, dated 4th August, 1936 and Auditor General's letter No. T. 865-Admn. II/123-37, dated 3rd August 1937, Dy. No. Dep/1477.)

No. 163.—Personal Deposits.

[ART. 195 (b) (ii) C. A. C. & PARA. 340 (b) (ii),

F. H. B., VOL V.]

(a) Attached Estates.

Ancestral property leased on farm or managed by the Collector, or otherwise saved from sale under section 323, clause (2) of the Code of Civil Procedure, comes under the term "attached estate" in this rule, and a personal ledger

may be opened for the transactions involved in such proceedings without special sanction. The sums at credit of the personal deposit account are transferred to Civil Court Deposits periodically, the requisite intimation being sent to the Civil Court by the Treasury Officer in the prescribed form—(*No. 20 of 1882-83.*)

(b) Consolidated Fund for Attached estate.

The proceeds of the rate levied for the collection and management of estates attached for arrears of land revenue of estates whose settlement has been annulled and the expenditure met therefrom should where necessary, be recorded in a separate personal ledger account styled "Consolidated fund for attached estates". This personal ledger account for the common fund does not in any way affect the existing personal ledger accounts which are maintained separately under article 195 (b) (ii), C. A. C. and para. 340 (b) (ii), F. H. B. Vol. V, for the income and expenditure of each attached estate or those separately maintained of annulled estates under the orders of the Government of India.

(c) Annulled Estates.

The Government of India have directed that, from 1st April 1902, the transactions of Estates held under direct management of Government after annulment of settlement should be recorded under personal deposits.—(*No. 5 of 1902.*)

These personal ledger accounts should, however, be kept entirely separate from those of the Court of Wards and attached Estates, and should be shown under a separate head "Annulled Estates" in the monthly schedules of Personal Ledger Accounts.—(*G. L. No. 11 of 1902-03.*)

NOTE.—An insolvent estate of which a Government officer is appointed as "receiver" under the orders of civil court may be treated as an estate under Government management for the purpose of Article 195 (b) (ii), C. A. C. and para. 340 (b) (ii), F. H. B., Vol. V, and personal ledger accounts may be opened for such insolvent estates without a specific sanction of the Provincial Government.

(C. G.'s No. A./C.-1045/263—18, dated the 8th May, 1918.) (Auditor General's Letter No. T 865-Admn II/123-37, dated 3rd August 1937, Dy. No. Dep/1477.)

(d) Account of the Official Liquidators.

A personal ledger account may, with the previous sanction of the Principal Auditor, be opened in the name of an Official Liquidator whenever such an official is appointed under the rules framed by the High Court of Judicature at Allahabad, under the Indian Companies Act VII of 1913

(*Vide* C.-G.'s letter No. A. C. 42/522, dated the 8th January 1918.)

(e) Interest on Promissory Notes.

A personal ledger account may be maintained at the treasury of the interest realized as soon as it falls due on the promissory notes held in safe custody and the payment, when required, made against it.

(f) Safe custody of Cash of Auxiliary Force units and other small formations.

Personal ledger accounts may be opened in civil treasuries for such units as may be selected in the first instance by the General Officer Commanding-in-Chief, Eastern Command, in consultation with the Controller of the Military Accounts.

Those accounts should be kept separate from the regimental fund accounts in the review of balances.

(A. G.'s letter No. A. C. 1258/171-23, dated the 29th March, 1923. MAD/744.)

(g) Caution money.

Amounts credited into the treasury as caution money by the school or college authorities should be kept under personal ledger account and shown in the monthly schedule of personal deposit as a separate account in the name of the school or college concerned.

No. 164.—Tahsili cash orders.

[ART. 349, C A. C., AND PARA. 549,
F. H. B., VOL. V.]

1. **Mode of issue.**—Orders for payment of money from a sub-treasury should never be issued independently of the Treasury department. Any departure from this rule lays open the door for fraud.—(G. L. No. 56 of 1873-74.)

2. **Object of issue.**—The sub-treasury personal ledger is used for cash orders only, its object being to keep an account and so to facilitate a watch on the amounts of the cash orders till they are paid at the sub-treasury.

3. A cash order must be paid at the sub-treasury by a single payment, and not by instalments.

NOTE.—The Sub-Treasury Officer should endorse all cash orders issued by the district treasury with payment orders in the following form before payment : “Pay

(Signature)

with date.

Sub-Treasury Officer,

(Name of sub-treasury.)”

The amount of the cash order need not be repeated in the Sub-Treasury Officer's payment order.

(A. G.'s Circular letter No. T. M.-44, dated the 17th February, 1909.)

4. **When no cash orders issued.**—When a bill is wholly payable at a single sub-treasury a cash order is not issued, but the bill is simply endorsed for payment at the sub-treasury, no entry being made in the treasury accounts until the bill is actually paid at the sub-treasury.

NOTE. 1.—The payment order on such a bill may be held to be current for the same period as cash orders. Payment order passed on a cheque payable at a taluk treasury should be held to be current only for the remaining period up to which the cheque itself is current from its date of issue. If such a cheque or bill is presented after the prescribed period its payment should be refused.

(A. G.'s letter No. T. M. 946, dated the 23rd March 1906.)

NOTE (2).—As an exception to the above rule, cash orders can be issued on bills of the Police Department wholly payable at a single Sub-Treasury as prescribed in the note to paragraph 131 of the Police Manual.

(G. O. No. 2015-I-VIII-235, dated the 30th August, 1935. Dy. No. Deposit-1705, Deposit Case 40—File No. I-1933-34.)

5. It is only when a bill is payable partly at the district treasury and partly at a sub-treasury, or partly at one and partly at another sub-treasury, that it is necessary to charge off the whole amount in the amounts which are entered in the sub-treasury personal ledger.—(No. 17 of 1882-83.)

6. When a bill of the Police department is payable partly in cash and partly by cash orders on the sub-treasuries, Superintendents of Police will send with the bill a requisition in duplicate for the cash orders required. The Treasury Officer will retain one copy of the requisition, sign and return the other to the presenter of the bill.

(*Vide A.-G.'s Genl. letter No. T. M. 35, dated the 20th March, 1907, and paragraph 125, of the Police Office Manual*)

7. To Police Officers in exchange for cash.—Cash orders may be issued in exchange for cash received into the treasury to *Police Officers* in the following cases :—

- (a) Cash orders may be issued, on the requisition of any Police Officer of not lower rank than an Assistant Superintendent of Police, or where there is no such officer any English knowing Inspector who has been placed in charge of the office of the Superintendent of Police under para. 17 of Police Regulation—third clause.
 - (i) in exchange for cash for the purpose of remitting the pay of men and officers of the force received back from out-stations owing to their transfer from one station to another after the pay bill is cashed ;
 - (ii) for the remittance of imprest money for the repairs to police station buildings ;
 - (iii) for the purpose of remitting to sub-treasuries miscellaneous amounts, except pay and leave allowances, received by them in the course of their duty from other districts for payment to persons not residing at or near the headquarters. .
- (b) Should application be made by Police Officers of not lower rank than that abovenamed for their issue for cash in any case similar to those abovementioned, but not exactly covered by clauses (i), (ii) and (iii), cash orders may, if it be considered obviously to the public advantage, be granted without previous reference to Accounts office All doubtful cases should, however, be referred for orders.—(No. 114 of 1895.)

NOTE.—It is not necessary to issue separate cash orders for each thana. A single order payable from the same tahsil may be issued for amounts required for police stations subordinate to that tahsil. The details of amounts payable to different thanas should be noted therein.

(A. G.'s No. 2253, dated 12th December 1901.)

8. Diet money to witnesses in rent and revenue cases.—Cash orders on sub-treasuries may be issued for payment of diet money to witnesses in rent and revenue cases residing in outlying tahsils of the district. There is no

objection to a single cash order being issued for all the amounts of diet money to witness payable at the same tahsil, provided the details of amounts payable to each payee are noted thereon. When witnesses reside in other districts, the remittance should be made by means of Remittance Transfer Receipts as such remittances should be treated as on *bona fide* public purposes.

The undisbursed amount of a cash order, if any, may be placed in the *kharij-az-siaha*, but the money should remain in the *siaha* for as short a time as possible, due notice being given by the tahsildar or the officer-in-charge of the sub-treasury to the Police Officers concerned in cases of delay in receiving money. The payment should be made to the Sub-Inspector in charge of the police station or to a subordinate officer if the former cannot for any reason proceed himself to the tahsil or sub-treasury on a written order of the Sub-Inspector in charge.

9. In other specified cases.—Cash orders may also be issued in certain other cases given in the list A below. In any other case not covered by the present orders, in which application for a cash order is made by a Government officer, and it may appear to the Treasury Officer obviously necessary, in the interests of the public service, that this method of remitting money from the headquarters to a tahsil should be made use of, he may grant it at his discretion. But the purpose for which a cash order is issued should invariably be stated on each order to enable the Principal Auditor to determine whether it has been issued in accordance with the instruction given above. No cash order should ever be granted, under the discretion thus allowed to Treasury Officers, where any other means of making payment exists, which would not entail any extra charge to Government. The mere fact that a Treasury Officer may think it convenient that a cash order should issue in any case is not a sufficient reason to justify its issue, if it can be possibly avoided without actual cost to Government.

The cash orders issued in favour of tahsildars should not be cancelled as their amounts or the undisbursed balances thereof have to be entered in the *kharij-az-siaha* accounts.

(A.-G.'s No. T. M. 943, dated the 8th February 1904.)

Cash orders should not be issued on the Sadr tahsil in those districts where the tahsil is close to the Sadr treasury. Any money required to be disbursed by the tahsildar should either be remitted to him in cash or the cheques and bills should be made payable to him. The question whether cash orders should be stopped in the case of other tahsils depends on the distance of the Sadr tahsil from the headquarters treasury. Where the distance is great it will not be possible to stop the practice altogether, especially in the case of payments which have to be made through the tahsildar and for which no other means of payment exist. District Officers should, however, endeavour to stop the issue of cash orders in those cases also wherever it is practicable.

(A. G.'s General letter No. T. M. 43, dated the 17th February 1905.)

The following District Treasuries may issue Cash Orders on the Sadr Sub-treasuries :—

- | | |
|-----------------|------------------|
| 1. Gonda. | 7. Budau. |
| 2. Fatehpur. | 3. Shahjahanpur. |
| 3. Pilibhit. | 9. Mainpuri. |
| 4. Bareilly. | 10. Jhansi. |
| 5. Farrukhabad. | 11. Aligarh. |
| 6. Etawah. | 12. Bulandshahr. |
| | 13. Etah. |

(Case No. TM/IV-159.)

10. (a) The Almora sub-treasury has been authorized to issue cash orders on other sub-treasuries of the district as well as on the Sadr treasury at Ranikhet and the Pauri sub-treasury to issue cash orders on the Sadr treasury at Niani Tal.

(A. G.'s letters Nos. T. M. 140 and T. C. 431, dated respectively the 18th May 1916 and the 26th June 1916.)

(b) Unao treasury has been authorized to issue cash orders on the Sadr tahsil sub-treasury at Unao.

(A. G.'s letter No. T. D. 789, dated the 18th July 1921.)

(c) The Treasury Officer, Meerut, is authorized to issue cash orders on the tahsil sub-treasury at Meerut.

(Vide A. G.'s despatch No. T. B. 498, dated the 2nd July 1923.)

(d) The Sub-Treasury Officer, Lansdowne, is authorised to issue cash orders on the Chamoli and Pauri Sub-treasuries for payment of gratuities to ex-reservists (*vide* Accountant General's letter No. D-350, dated the 4th August 1933, File No. 1, Serial No. 38).

(e) The Sub-Treasury Officer, Pauri, is authorised to issue cash orders on Lansdowne and Chamoli Sub-Treasuries—(The Sub-Treasury Officer, Pauri, performs the functions of the head treasury for payment of bills at these two Sub-Treasuries, *vide* paragraph 142-A.)

(G.O. No. C. 2346/X/505, dated 14th October 1935, Dy. No. T. M./890; Case No. T. M./IV-246.)

LIST A.

1. Pay and travelling allowance.—In cases where portion of the headquarters establishment is deputed or suddenly called away on urgent duty at a tahsil after the pay bill of the establishments is cashed.

2. Contingencies.—For amounts required for expenditure to be met from permanent advances by officers out in camp.

3. For remittance of amounts due to the heirs of deceased emigrants and sepoy residing at outlying tahsils.

4. For amounts received from Military department for supplies collected in tahsils during the march of troops.—(No. 9 of 1895.)

5. For remitting pay of vaccinators employed in the vicinity of a sub-treasury.—

(Sanitary Commissioner's No. 2616, dated the 27th April, 1899.)

6. For remitting to the Almora tahsil the amount credited into the Ranikhet treasury on account of land revenue belonging to that tahsil.

(B. O No. 139-111-62-B., dated 30th January 1904.)

7. For the purpose of remitting the pay of tahvildars on behalf of treasurer provided that cash orders are issued at the request of the drawing officer in the name of the treasurer himself and that the treasurer records full receipt of the amount in the acquittance roll as under :—

By cash Rs.
By cash order Rs.

Total

(G. O. No. A-780/X/252, dated 21st June 1932, Dy. No. T. M./413, Case No. IX-62.)

No. 165.—Method of accounting of payment of cash order made at a wrong taluk.

When a cash order is incorrectly paid at a sub-treasury at which it was not payable, the transaction should be shown in the body of the list of payments, describing the nature of the transaction, and the voucher on which the wrong payment was made should accompany the list of payments in support of the debit appearing in it. Recovery of the incorrect payment should at once be ordered by the Treasury Officer, and when made should be shown in the body of the cash account with full details. In order to permit payment at the sub-treasury at which the original cash order was payable a *duplicate* cash order should be issued on it, and when the payment of this is made, it will, as laid down in Article 349, C. A. C. and para. 549, F. H. B., Vol. V, cancel the credit given to the sub-treasury when the original order was issued.

(General letter No. T. M 35, dated the 23rd October 1908.)

No. 166.—Payment of lapsed cash orders.

Under note (3) to Article 283, C. A. C. and para. 451 F. H. B. Vol. V a Treasury Officer is authorized to sanction the payment of lapsed cash orders without reference to the Principal Auditor. Such amounts when paid should be entered as a distinct item in the body of the list of payments and the number and date of the letter or other document with which the statement of lapsed cash orders referred to in note (2) of Article 283, C. A. C., and para. 452, F. H. B., Vol. V was sent to the Principal Auditor for adjustment should invariably be quoted against such item.

(General letter No. T. M. 52, dated the 6th March 1916.)

No. 166-A.—Cash Order and Payment Order Forms.

Cash order forms and payment order forms for Revenue, Criminal, and Civil Court deposits for use in treasuries and district offices are printed and supplied by the Superintendent, Stationery and Printing, United Provinces, Allahabad, at the cost of the Provincial Government.

Chapter 19.—Bills.

AMOUNT TO BE WRITTEN ON BILLS BY TREASURER ..	167	ADVICE OF BILLS ..	170
ADVICE LIST—HOW DESPATCHED	169	BILLS PAYABLE BY TRANSFER ..	171
		REMITTANCE TRANSFER RECEIPTS AND CHEQUE FORMS ..	171A

Treatment of Remittance Transfer Receipts and Supply bills in the accounts under the New Constitution.

General Instructions.—With effect from the introduction of Provincial Autonomy from April 1, 1937, the transactions connected with the Remittance Transfer Receipts and Supply bills, where such remittances are made between the places within the jurisdiction of the United Provinces Government will be treated as operation upon the balances of U. P. Government. When, however, one of the places is outside the jurisdiction of the U. P. Government, the transaction will be carried against the balance of the Central Government. Remittance Transfer Receipts issued by Military Accounts Officer on Civil Treasuries and by civil treasuries on Military Treasure Chests will, however, be treated as operations upon the balances of the Central Government.

(Para. 21 of A. G.'s circular letter No. TM/IV/285/753, dated 18th February 1937 and Circular No. TM/IV/285/463, dated 12th August 1937.)

No. 167.—Issue of bills.

[ART. 361 (f), C. A. C., AND PARA. 561 (f)
F. H. B., VOL. V.]

1. If the treasurer does not know English then only should the amount of a bill be written thereon in the vernacular character.

(A. G.'s No. T. M. 513, dated the 17th November, 1904.)

2. Remittance Transfer Receipts issued for amounts received by transfer credit should be signed a second time by the accountant in the place provided for the Treasurer's signature, and the same procedure should be followed in respect of Remittance Transfer Receipts issued from the Sadr treasury for amounts received at a tahsil or sub-treasury.

(Circular No. T. M. 10, dated the 23rd June 1905.)

3. In the case of Supply Bills issued by treasuries banking with branch banks, a second signature of the accountant should be affixed in the space provided for treasurer's signature as a token that the receipt of the money in the branch bank has been duly acknowledged.

(A. G.'s Circular No. T. M. 3 dated the 31st May 1906.)

4. The Consul General, Kashgar, has been authorized to enter in all supply bills issued by him their amounts in local as well as Indian currency. Such bills may therefore be accepted at the treasury for payment if otherwise in order.

(Circular letter No. T. M. 29, dated the 11th July 1924.)

No. 168.—Advice lists.

[ART. 363, C. A. C., AND PARA. 563,
F. H. B., VOL. V.]

1. Advise lists should be fastened or gummed either in the centre or at one end not along the whole length. The latter practice renders it difficult to open them without completely destroying them.—(G. L. No. 57 of 1873-74.)

2. When two or more forms are used in advising the issue of Remittance Transfer Receipts and Supply Bills, the Treasury Officer should sign each sheet of the list.

(C. G.'s letter No 719, dated the 4th June 1909, and Circular letter No T. M 11, dated. 11th June 1909.)

No. 169—Deleted.

No. 170.—Circulation of specimen signatures of Treasury Officers.

[ART. 373 (3), C. A. C., AND PARA. 573 (3),

F. H. B., VOL. V.]

Whenever an officer is placed in charge of a treasury of which he has not previously been in charge, the officer he relieves must circulate the signature of the new Treasury Officer. This must also be done if the new Treasury Officer has been previously in charge of that treasury, but not within the period of six years immediately preceding the date of assumption of charge, as the specimen signatures are destroyed after six years [vide entry No. 3 (a) under clause II, Miscellaneous Account Record in Appendix.]

(Circular No. T. M. 28, dated the 7th February 1906.)

No. 171.—Bills and Remittance Transfer Receipts creditable to Government.

[ART. 379 (f), C. A. C., AND PARA. 579 (f),

F. H. B., VOL. V.]

1. On a bill or Remittance Transfer Receipt payable by transfer credit to Government the officer or officers presenting them for payment should make a note to that effect in terms of clause (f) and the note under Article 379, C. A. C. and para. 579, F. H. B., Vol. V.

2. The Treasury Officer is required to see that the provisions of the above article are observed by the presenting officers, and should draw their attention to the provisions if he has reason to believe that they have been overlooked.

3. If cash payment of Bills or Remittance Transfer Receipts, apparently payable to the credit of Government, is required, explanations showing why the ordinary procedure of payment by transfer credit is not to be adopted should be submitted with them when they are presented for payment at the treasury.

171-A.—Remittance Transfer Receipts and Cheque Forms.

1. "R. T. R. forms are printed by the Master, Security Printing, India, and supplied on the requisition of the Provincial Accountant-General, who should communicate the annual requirements to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road, not later than the first week of January each year.

(Ar. Genl's letter No. 242-Admn II/74-35, dated 29th March 1935, Diary No Dep./13, Rule 1 to Article 85 Audit Code).

2. Cheque forms for use by officers of Provincial Government are now printed at the cost of the Provincial Government at the local Government Press, Allahabad, on the requisition of the Provincial Accountant-General.

(Finance Department G. O. No. B-421/X-168, dated the 22nd June 1936, Dy. No. WM-769).

Chapter 20.—Miscellaneous.

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No. 172.—*Prompt compliance of retrenchment orders.*

[ART. 19. C. A. C., AND PARA. 79,

F. H. B., VOL. V.]

Code requires that recoveries ordered by an Accounts office should be effected immediately, even if the retrenchments are not correct ; the drawing and disbursing officers are held jointly responsible with the Treasury Officers for giving effect to the retrenchments issued by the Accounts Office. They should not therefore file these orders pending settlement of any representations which may be made, but should deduct each amount from the next pay bill of the officials concerned, who will of course, be allowed a refund of the amounts recovered if the retrenchment is eventually withdrawn.—(*No. 7 of 1898.*)

NOTE—The retrenchment register maintained under the provisions of Article 20, C. A. C., and para. 81, F. H. B. Vol. V., should be inspected by the Treasury Officer periodically, say three days before the last working day of every month, in order to make sure that all recoveries are being properly made.

(*Vide Case ending with G. O. No. A2480/X—128, dated the 6th June, 1924.*)

No. 173.—*Indents for forms.*

1. The Treasury Officers' indent should be submitted to the Superintendent, Stationery and Printing, U. P., through the Commissioner of the division.
2. A list of treasury forms is given in Appendix K.

No. 174.—*Annual Report on the management of district treasuries.*

An Annual Report is made by the Principal Auditor to the Local Government on the management of the district treasuries with reference to matters coming before this office in the audit and compilation of the accounts.—(*No. 16 of 1878-79.*)

No. 175.—*Deleted.*

No. 176.—*Franking of official covers.*

1. As letters received in the Account office are chiefly sorted by means of the franks and endorsements on them, it would help considerably if those franks could be made plainer and more legible than they now generally are. The franks which are impressed, printed or stamped with rubber stamp are almost always quite plain, and perhaps they might be more generally used than they are.

2. If heads of offices can secure that the franks are clear and legible it will sensibly lighten the burden of sorting the very large post received in the Accounts office every day.—(*No. 78 of 1887.*)

No. 177.—Official postcards.

Under the orders of the Auditor-General official postcards should not be used in correspondence with the Accounts office.—(*No. 3 of 1883-84.*)

No. 178.—Procedure for leaving blank margins on letters addressed to Accounts office.

To obviate the inconvenience arising from the practice of leaving margins on the wrong side, or no margins at all, to letters addressed to the Accounts office, all Heads of offices should see that a quarter or half blank margin on the left side of the front, and on the right side of reverse, of all pages of letters is left so that, on filing them, no inconvenience may be felt in going through the written matter.—(*G. L. No. 66 of 1893.*)

No. 179.—List of returns.

A list of periodical and occasional returns is printed as Appendix L.

No. 180.—Joining time.

The periods of joining time admissible when embarking at Calcutta or Bombay are given in the table printed as Appendix M.

No. 181.—Destruction of treasury records.

Rules for the destruction of treasury records are given in Appendix N.

No. 182.—Supply of service books.

Service books are kept only in the Government Press, Allahabad and are supplied by the Superintendent on indents of officers, accompanied by the receipt for the payment into the treasury of the cost of the books required. A stock of books will be kept for sale at each treasury, and the following instructions should be observed :—

Each Treasury Officer should indent on the Superintendent, Stationery and Printing, U. P., Allahabad, for supply of books when necessary.

The sale-proceeds of the new edition of service books at the rate of 3 annas each should be credited to the head "Sale of service books" in the register of stationery and printing receipts.

No. 183—Deleted.

Chapter 21.—Central departments.

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No. 184.—Repairs of Survey Stations.

[ART. 407 (A), C. A. C., AND PARA. 602 (e),
F. H. B., VOL. V.]

1. The procedure laid down in the Code regarding the submission of bills for repairs of survey stations should be strictly observed. The practice of sending the copy of the bill on which payment is made to the Accounts Office, and a duplicate to the Deputy Surveyor-General is incorrect and entails much extra work on the Accounts offices.—(No. 67 of 1887.)

2. Due care should be taken by Treasury Officers in forwarding, for countersignature after payment, bills for expenditure incurred in protecting the Trigonometrical Survey stations. In making such payments the terms of the Code must be strictly observed.

3. To facilitate check in the office of the Accountant-General, Central Revenues, a note should be made in *red ink* on the separate receipts referred to in Article 407-A, C. A. C. and para 602 (e), F. H. B., Vol. V. of the amount paid on account of each station (when the receipt is a lump sum), and the date on which it is paid at the treasury should be recorded on the receipt bills.—(No. 27 of 1890.)

No. 185.—Northern India Salt Revenue Schedules.

[ART. 408 (d), C. A. C., AND PARA. 603 (d),
F. H. B., VOL. V.]

1. No alterations must be made in the prescribed headings of the Schedule of Northern India Salt Revenue Receipts. In the column of this schedule headed "The Salt Officer on account of whom received" the particular officer and the circle to which he belongs should be entered, and not merely the general term "Inspector, Northern India Salt Revenue."

2. Particular attention should be given to the correct classification of receipts in the Schedule in Treasury Form No. 153A to be sent to the Accounts office in duplicate, as required by A. G.'s circular No. T. M./IV-63/754/74, dated the 14th March 1936. The nature of any sum shown in the schedule as "Miscellaneous" should be fully described, and details should be given on the reverse. When money is received on account of miscellaneous charges at three and six pies per maund on any kind of salt from traders or others, the fact should invariably be noted, if it is impossible to give details in support of the entry.—(No. 60 of 1885.)

3. Care should be taken to see that the classification of salt receipts as made in the treasury monthly schedules agrees in every respect with the consolidated acknowledgments furnished to the Salt Officers on whose account the moneys are received.

NOTE.—To ensure observance of this instruction the following certificate must be given Form 57, Civil Account Code, before its despatch to the Salt Officer.—

"Certified that the details of receipts herein contained have been compared and agreed with those included in this monthly schedule rendered to the Accounts Officer."

4. No special authorization from the Commissioner, Northern India Salt Revenue, is required for military indents. Salt Revenue on such indents should be accepted whenever presented at the treasury.

(Commissioner, N. I. Salt Revenue, letter No. 2506, dated the 28th June, 1920, Dy No. 27988.)

(Circular letter No. T. M.-10, dated the 11th June, 1909.)

No. 186.—Payment to Meteorological Observers.

[ART. 406, C. A. C., AND PARA. 601,
F. H. B., VOL. V.]

Observers will draw bills for their pay or allowance and for their establishment under the signature of the local officer who may be in charge of the observatory. Their contingent bills must be countersigned by a Meteorologist or Director.

Bills for unusual expenditure or for any contingent expenditure exceeding Rs. 200 or for instruments exceeding Rs. 50 in value, or for expenditure "on special works or undertakings" must be countersigned by the Director General of observatories.

(Article 406, C. A. C., Vol. II).

No. 187.—Payments to officers of the Geological Survey.

[ART. 406, C. A. C., AND PARA. 601,
F. H. B., VOL. V.]

1. The Director of Geological Survey's countersignature is necessary on all bills other than those of Geological Survey officers for their own pay and fixed allowances.

(Article 406, C. A. C., Vol. II).

Treasury Officers should pay bills presented by officers of the Geological Survey department if they are supported by a last-pay certificate and are properly stamped and duly receipted.

2. The payments should be entered in the body of the bi-monthly lists of payments, and the vouchers in support of the entries sent to the Accounts office with the bi-monthly accounts of each treasury.—(No. 141 of 1889.)

No. 188 Deleted.

No. 189—Payments of account of Forest surveys.

Payments on account of Forest surveys should be recorded in a separate column in the treasury register and in relevant schedules of payments and

should not be mixed up with payments on account of the Survey of India, *vide rule 7 to Article 267 C. A. C., Vol. II.*

(A. G.'s No. T. M. 5, dated the 13th July, 1904.)

NOTE.—The Treasury Officer, Agra and Cawnpore, will make payments in respect of Gwalior Residency and the Institute of Sugar Technology respectively on the authority issued by the Accountant General, Central Revenues, direct.

(A. G.'s letter No. TM/844/845, dated the 12th March 1937, case No. VI-46D).

No. 190.—Issue of pay slips by the Accountant General, Central Revenues.

In the case of officers under the audit control of the Accountant General, Central Revenues, who draw their pay from treasuries in the United Provinces, salary slips notifying changes of pay will be sent to Treasury Officers direct by the Accountant General, Central Revenues.

(G.L. no. G.A. 19, dated 1-12-1906.)

No. 190-A.—Payment to Deputy Director-General of Archaeology in India.

The Deputy Director-General of Archaeology in India can draw such advances as may be required on account of pay from any headquarters treasury in India.

The payment should be shown in the schedule of "Central payments" (No. XV) accompanying the treasury list of payments in a separate column to be headed "Archaeological surveys" in manuscript.

(No. 342, dated the 3rd November, 1920, Dy. No. G. I. 606, T. M. 2432).

No. 190-B.—Payment authorities by the Accountant General, U. P., Direct on the Delhi Treasury.

The Accountant General, United Provinces, has been authorised by Auditor General of India to issue payment orders direct on the Delhi treasury in respect of the dues of officers and staff under his audit control, subject to observance of the procedure indicated in Rule 6 under Article 267 of the Code, Volume II, 8th Edition (Second Reprint) in the matter of specimen signatures of officers authorised to issue payment authorities.

(Auditor General's letter No. T-787-Admn. I-73-35, dated the 19th July 1936, T. M. 536, T. M. Case No. VI-46. Vol. II.)

Chapter 22.—Forest department.

REMITTANCE BY MONEY-ORDER .. 191 | ENTRY IN SCHEDULES 192

No. 191.—Remittance of Forest revenue by postal money-order.

[ART. 409, C. A. C., AND PARA. 606,
F. H. B., VOL. V.]

1. With effect from the 1st April 1896 Divisional Forest Officers remit under orders of the Local Government their receipts to the treasury by means of postal money-orders ; advances will be remitted to disbursers by the same method. The rules of the new procedure are noted below :—

The particulars of the remittance, now noted on the chalan, which accompanies Forest remittances to the treasury, will be written on the money-order coupon, and their details must be entered by the Treasury Officer in Schedule of Forest Remittance credited. The original coupons and acknowledgments will be sent to the Divisional Forest Officers daily with covering advice giving the necessary particulars.

2. The Treasury Officer will also cash cheques issued to disbursers by Divisional Forest Officers in favour of the Postmaster in the usual manner.—
(No. 16 of 1896.)

No. 192.—Entries in the Schedule of Forest Cash Remittances.

[ART. 410, C. A. C., AND PARA. 609,
F. H. B., VOL. V.]

Each item of Forest Revenue remitted to the treasury, and not the daily totals thereof, should be shown separately in the schedule of credits of Forest Cash Remittances.

As the non-observance of this procedure causes inconvenience and involves unnecessary correspondence, Treasury Officers are requested to attend carefully to the above instructions in future.—(No. 9 of 1897.)

Chapter 23.—Public Works department.

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No. 193.—Divisional Officer's cheques.

[ART. 440, C. A. C., AND PARA. 639,
F. H. B., VOL. V.]

Great care should be taken to distinguish clearly the different Divisional Officers whose cheques are cashed.

NOTE.—In cases where limits are fixed on the drawings of the subordinate officers who draw against the amounts of appropriation at the disposal of the Divisional officer, intimation of every limit when fixed or changed should be sent to the Sub-divisional officer and to the Treasury Officers concerned. The limit when fixed should be for the account month of the sub-division and the cheques drawn by the sub-divisional officer should be noted by the Treasuries concerned on the reverse of the letter advising the limitation.

(Article 136, P. W. A. Code and para 645, F. H. Book, Vol. V, Part II).

No. 194—Payment of cheques.

A cheque is payable to order which is expressed to be so payable or which is expressed to be payable to a particular person and does not contain words prohibiting transfer or indicating an intention that it shall not be transferable. Where a cheque is expressed to be payable to the order of a specified person and not to him or his order, it is nevertheless payable to him or his order at his option.—(*Negotiable Instruments Act No. VIII of 1919.*)

No. 195—Deleted.

No. 196.—Pass book to be returned without delay.

[ART. 448, C. A. C., AND PARA. 648,
F. H. B., VOL. V.]

1. The pass book when sent periodically to the treasury, must be written up at once, and returned to the Executive Engineer, with as little delay as possible.—(*G. L. No. 24 of 1872-73.*)

2. The number of the cheque book as well as the number of the cheque itself should be invariably entered in the pass book. (*A. G.'s No. T. M. 609-110, dated the 15th October 1903.*)

No. 197.—Cheques for credit by transfer.

[ART. 439, C. A. C., AND PARA. 638,
F. H. B., VOL. V.]

1. When a Public Works Officer sends a cheque to the treasury for credit of its amount in the treasury accounts, the cheque should be drawn in favour of the

officer, and endorsed by him with the words " Received payment by transfer credit to the Public Works department."

2. If the cheque is sent for issue of a Remittance Transfer Receipt, it should be similarly drawn and endorsed " Received payment by a Remittance Transfer Receipt on....treasury for the same amount."—(Nos. 34 and 51 of 1884.)

No. 198.—Ziladars' Vernacular remittance books for payment into sub-treasuries.

[ART. 439, C. A. C., AND PARA. 638,

F. H. B., VOL. V.]

The Local Government has authorized canal ziladars to use a remittance book in the vernacular for the purpose of remitting Public Works receipts collected by them to a treasury or sub-treasury. In the absence of a remittance book of the above description, or of one in English the remittance may not be accepted.—(No. 11 of 1901.)

No. 199.—Public Works receipts.

[ART. 439, C. A. C., AND PARA. 638,

F. H. B., VOL. V.]

No receipt for, or intimation of credit of, any item should be given to a Public Works Officer unless such item is credited to the Public Works department.—(G. L. 1 of 1881-82.)

(a) Rent of Government buildings.

1. Divisional Officers forward to Treasury Officers on or before the 1st of each month a rent-roll in Financial Hand-Book, Vol. V, Part I, form 3, showing the recoveries to be made from officers on account of rents of buildings of the P. W. department occupied by them ; the recoveries are made by treasury Officers from salary bills and credited in the Public Works Department schedule in the column " other items ".

2. In the event of a building being vacated during the month, the Divisional Officer sends intimation at once, in order that the amount of rent due may be noted in the last pay certificate.—(G. L. No. 17 of 1877-78.)

(G. O. No. 937, dated 27th June 1901.)

NOTE 1.—Treasury Officers should correct the Public Works Department rent-roll in the relevant schedule, in case recoveries of rent are not correctly filled therein owing to Divisional Officers not having received timely notice of the vacation of Government bungalows occupied by civil officers in the event of their transfer or leave.

(General letter No. T. M. 13, dated the 1st October, 1909.)

NOTE 2.—Treasury Officers should show in the relevant Schedule of the monthly cash accounts the following particulars in respect of sums credited into the treasury on account of rent of Government buildings :—

- (1) Name and rank of officer from whom recovered.
- (2) Name and locality of buildings occupied.

- (3) Rate of rent and the period for which recovered.

(Vide General letter No. T. M. 3, dated the 27th April, 1910.)

(b) Occupiers' and owners' rates.

1. Occupiers' and owners' rates are both collected in the Civil Department ; but they are differently treated in the accounts. Occupiers' rates are treated as Public Works receipts and are included in the register and schedule of Irrigation department receipts. Owners' rates are credited in a special register of their own , the total only being entered in the cash accounts, and no schedule being required in support.

2. The charges for the collection of occupiers' and owners' rates, including those for establishment, should be recorded in separate registers and schedules prescribed for them. The separate vouchers for the fees should not be submitted with the treasury accounts. Consolidated statements of Lombardars' and Patwaris' fees (Forms III and IV, *viz.* R. D. Form 84 and 85 respectively) signed by the Collector and certified by him that the payments entered in them have been made to the proper person should also be sent. As the fee payments are often numerous, it will be most convenient to enter them in the case of occupiers' rates also in a separate register, the monthly total only of which should be carried to the Public Works department register. The lombardari fees are in both cases chargeable at Rs. 4-11-0 pcr cent. Patwaris' fees are chargeable only in the case of the occupiers' rate at Re. 0-10-0 for every hundred acres of land irrigated

3. Charges relating to refunds of excess collections of irrigation dues, *viz.*, the owner's rates and the occupiers' rates should be drawn on C. A. C. Form 17 (Try. Form No. 294).

(D. A. G.'s order, dated 18th September 1933 in case No. IX-50.)

(c) Water rates for water supplied in Cantonments.

Receipts on account of water taxes realized by the cantonment authorities from persons not entitled to a free supply should in the first instance appear in the Cantonment Fund accounts and the net receipts after deduction of the collection charges should be paid regularly (*viz.* , not less often than once every month) into the treasury for credit to Military Works Services. These credits should be shown in the Public Works receipt register and in the relevant schedule under column "other items " and full particulars should be recorded in columns 2 and 3 of the schedule.

(A. G.'s General letter No. T. M. 23, dated the 27th September, 1904, and No. T. M 765, dated the 14th February, 1905.)

(d) Refund of compensation for land.

The following particulars should be furnished on chalans whenever sums are credited into the treasury as refunds of compensation for land relinquished by the Public Works department and Railways and they should also be entered by Treasury Officers in the body of the cash account :—

- | | | |
|--|---|---------------------------------|
| 1. Name of channel .. | } | In case of canals. |
| 2. Name of village .. | | |
| 3. Area of land - .. | | |
| (1) Name of work for which the land was originally acquired .. | } | In case of buildings and roads. |
| (2) Area of land .. | | |

- | | | |
|---|---|----------------------|
| 1. Number and date of the
award statement .. | } | In case of Railways, |
| 2. Serial number .. | } | |

(General letter No. A. C. 28, dated the 8th September, 1910.)

No. 200.—Classification of Public Works receipts in the treasury schedule.

All receipts paid into the treasury by officers of the Public Works department should be entered under the prescribed heads in treasury schedule. Amounts paid in by other officers on account of the Public Works department should be entered under the head "other items" in the schedule.

(Circular No. A. C. 4 of 1904-05.)

Note—The amount of fines realized under the Canal rules and paid into the treasury by Deputy Revenue officer, who is a Public Works department officer, should be entered in the column "other items" in the treasury schedule, giving full particulars of the credit to ensure proper classification.

(Vide A. G.'s Circular No. T. M. 3, dated the 19th June, 1909.)

Chapter 24.—Military department.

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No. 201.—Military receipts.

[ARTS. 452 TO 54, C. A. C., AND PARAS 652 TO 654,

F. H. B., VOL. V.]

(a) Recoveries of Military department.

The value of medal ribbons, etc., supplied by the Army Clothing department to the Police department should not, when paid by Civil Officers into the treasury, be shown in the body of the cash account as hitherto, but credited direct in the Military department register under column "Recoveries by civil authorities for the Military Department" and entered in the same column in the Military Receipt Schedule (Form 69B of the Civil Account Code or Form 78B of the Financial Hand Book, Vol. V) accompanying the monthly cash account.

(b) Payments into treasuries on account of the military department.

1. Receipts for payments into the treasury on account of the Military department should not be granted to depositors in duplicate—(No. 67 of 1893.)

2. No money brought by Military Officers for credit to Military department should be received unless the particular Military Accounts circle to which the credit is to be afforded is clearly specified in the receivable order. The receivable order will be tendered in duplicate, one copy will be retained for record in the treasury and the other copy forwarded to the Accounts office with the schedule of military receipts for transmission to the Military Accounts circle concerned.

(A. G.'s Circular letter No. T. M. 9, dated the 13th August, 1919.)

Exception.—Military Receipt Orders should not be issued to contractors for their earnest money deposits, as the issue of Military Receipt Orders for such deposits is unauthorised and leads to misclassifications. (D. O. B. Ac / 1269.)

3. Treasury Officers should insist upon the Military Officers concerned giving full particulars in the receivable orders and incorporate them in the treasury schedule of military receipts.

(A. G.'s Circular No. T. M. 18, dated the 6th September, 1916.)

(A. G.'s letter No. A. C. 2358, dated the 26th August, 1910.)

(e) Refund of travelling allowance drawn in excess by military officers.

Sums recovered on account of excess travelling allowances drawn by Military Officers should be paid into the nearest treasuries to credit of Government, and full particulars should be given in the accounts of the items so credited. No Remittance Transfer Receipts should be granted to the Military departments for remittance of such amounts to other treasuries.

(C. M. A., Bengal, No. 5419, dated the 15th December, 1901.)

No. 202.—Supply of Funds to Presidents of Committees (or other Military Disbursing Officers) purchasing horses for Indian Cavalry Regiments.

[ART. 457, C. A. C., AND PARA. 657,

F. H. B., VOL V.]

1. Funds will be supplied when required by annual assignment Estimates in favour of the President of the Committee (or other Military Disbursing officer) appointed for these Provinces, issued by the Departmental Audit Officers to the Treasury Officers and the undrawn balances of cash assignment, if any, within a year may be arranged to be transferred from one treasury to another.

2. The amounts thus drawn from the several treasuries will be charged in the treasury register of Military payments under the head "Miscellaneous payments".

3. Notwithstanding the prohibition in the Civil Account Code (Article 470, Civil Account Code and para. 671, Financial Hand Book, Vol. V Part II), Treasury Officers may receive money tendered by Commandants of Regiments in repayment of the advances, if any, taken by them for purchases of horses for regiment. Money so received should be credited to the Military department as miscellaneous receipts.—(No. 5 of 1886.)

No. 203.—Closing of treasury to be notified beforehand to Regimental Paymaster.

[ART. 458, C. A. C., AND PARA. 658,

F. H. B., VOL V.]

Treasury Officers should give timely notice to Paymasters of Regiments of the closing of the treasury for holidays, so that they may, if necessary, draw funds to meet their requirements before the treasury closes.—(G. L. No. 42 of 1880-81.)

No. 204.—Cheques for payment of officers' salaries.

[ART. 461, C. A. C., AND PARA. 661,

F. H. B., VOL V.]

Cheques issued in payment of salary bills of officers and others residing at out-stations and despatched so as to reach their destinations in time to be cashed on the 1st of each month, bear the actual date of issue and are stamped "Not payable till the 1st of _____." Such cheques should be carefully examined and in no case payment made before the date on which they are made payable.

(G. I., F. D., No. 4841, dated the 28th September, 1900, Dy. No. 22454.)

No. 205.—Advances.

[ART. 467, C. A. C., AND PARA. 668,
F. H. B., VOL V.]

Emergent advances made to Military Officers and Regiments on their transfer from one circle to another should be debited to the circle to which the transfer is made, the treasury schedules and vouchers being enframed in red ink with the name of the circle to which they pertain. The copies of the station orders and duplicate receipts required by Article 467, C. A. C., and para. 668, F. H. B., Vol. V., should be forwarded to the Controller of Military Accounts concerned to which the officers of regiments are proceeding.

No. 206.—Compensation for land taken up for military purposes.

[ART. 481, C. A. C., AND PARA. 677.
F. H. B., VOL. V.]

In the case of a recurring charge the authority need only be furnished once; but reference should, in all payments after the first, be given to the number and date of the authority.—(G. L. No. 1 of 1876-77.)

No. 207.—Military expenditure.

[ART. 481, C. A. C., AND PARA. 677,
F. H. B., VOL. V.]

1. It is absolutely necessary that all claims which give rise to expenditure debitable to the Military budget grants incurred by civil and other officers be settled as incurred, and the payments at once brought into the accounts furnished by the Disbursing Officers.

2. The well-known general rule that all expenditure should be brought into the accounts of the year in which budget provision for the same has been made should be strictly followed, month by month, as far as practicable, in order that the Government of India may be able to make reliable forecast estimates and to arrange the necessary cash requirements for the Military department. If claims are not promptly settled in all departments, and debits raised against the Military department on account of such expenditure are delayed until the accounts of the year are being finally closed in the month of March, it is impossible to estimate and arrange the cash requirements with any degree of accuracy.—(No. 102 of 1887.)

3. In all reports rendered to the Military department by Civil officers of payments made on account of war operations, a footnote should be added showing what extra expenditure is being incurred which has not yet been accounted for.—(No. 3 of 1890.)

No. 208.—Deleted.

No. 209.—Numbers of Military cheques and Remittance Transfer Receipts.

[ART. 486, C. A. C., AND PARA. 682,
F. H. B., VOL. V.]

In the Schedule of Military payments the printed cheque number should be entered in the column "Number of cheque", and the manuscript number

of a Remittance Transfer Receipt in the column "Number of Transfer Receipt."—(No. 120 of 1888.)

No. 210.—Treasury enfacement orders on Military pay Bills.

[ART. 486, C A. C. AND PARA. 682,
F. H. B., VOL. V.]

1. For private remittances Remittance Transfer Receipts, etc. (Article 173, C. A. C., and para. 327, F. H. B., Vol. V) can only be granted to Military Officers at the time of payment of allowances and in liquidation thereof, and not in exchange for cash separately tendered. A separate requisition on Military Account Form 23 for Remittance Transfer Receipt required must be submitted with the pay bill of a Military Officer in which deduction has been made of the amount of Transfer Receipts required by him, the amounts thereof being deducted from the bills.

2. As the total amount of each salary bill is debitable to the Military department, it will be necessary, when Military Officers' pay bills show deductions on account of Remittance Transfer Receipts, that the payment order passed by the Treasury Officer be clearly worded, for payment of the net amount in cash by debit of the gross amount to the Military department and credit of amount required to be remitted, to "Remittance Transfer Receipts." Thus the enfacement should be "Pay Rs. (net) and debit Rs. (gross) to Military department with a *per contra* credit of Rs to Remittance Transfer Receipts"—(Nos. 150 and 168 of 1889.)

NOTE.—Cases have occurred in which Treasury Officers have shown as credits deductions made from Military Officers' salary bills on account of house rent and have charged the gross amount of the bill as military payment. In such cases only the net amount of the bill should be debited to the Military Department.

No. 211—Deleted.

No. 212.—Family remittances of Hongkong Regiments.

Distinct cheques and Remittance Transfer Receipts will be issued in payment of family remittances, No. 1 Hongkong Company, Royal Artillery, and Hongkong Regiment, a separate cheque or Remittance Transfer Receipt being granted for each payee marked "Remittance of Hongkong Regiment and Asiatic Artillery." The payment should be charged in the body of the lists of payments and should be included in a separate schedule, and not shown in the ordinary schedule of Military payments.—(No. 100 of 1894.)

No. 213.—Family remittances by British soldiers.

The remittances of British soldiers serving in the Military Works services should be arranged for by the Military Accounts department of the circle or division in which the soldier concerned is serving. The amount to be remitted home may be paid into the treasury on receivable orders for credit to the Controller of the Military circle (or division). The treasury will grant a receipt for the amount paid.

(G. I., F. D. (Military Finance), No. 1291-P, dated the 22nd September, 1913, copy received with letter No. 3668-M.W.S., dated the 3rd November, 1914, from the Assistant Commanding Royal Engineer, Jhansi, and A. G's letter No. T. A. 1503, dated the 16th November, 1914, S. No. T. M. 2268.)

No. 214.—Military payments at Ceylon.

Payments of regiments transferred from India to Ceylon should be arranged through the Government of India in the Military Department for the necessary payment of amounts due to Non-Commissioned Officers and men of their regiments, subsequent adjustment of which should be made through His Majesty's Imperial Government in London. Direct remittances are not permissible in such cases.

(G. I., F. 1082, dated the 22nd February 1901.)

No. 214-A.—Intimation to Military Units and Formations of credit in their Account of the Amount of the Cheque sent by the Controllers of Military Accounts immediately on its receipts by Treasuries.

The Auditor-General has decided that treasuries should send intimations to the units and formations concerned of the credit into their account of the amount of the cheque *immediately* on its receipt from the Military Accounts Department. In treasuries where the Bank does cash business for Government the intimation should be sent by the Bank. This intimation is in addition to the intimation ordinarily sent periodically through the Bank or Treasury Pass Book.

(Auditor General's letter No. T.-1320-Admn.-II-217-35, dated the 1st October 1935, Dy. No T. M.-855, Case No. IV-265.)

No. 214-B.—Schedules and Vouchers relating to the Military Adviser, Sappers and Miners, Indian State Forces.

The Treasury Officers, Roorkee and Agra, should transmit to the Accountant General, Central Revenues, New Delhi, direct all schedules and vouchers relating to the Military Adviser, Sappers and Miners, Indian State Forces. (D. O. B. Ac/1248).

Chapters 25.—Posts and Telegraphs (Postal Section).

LETTERS OF CREDIT	215	CONSOLIDATED RECEIPTS ..	216A
PAYMENT OF SMALL REFUNDS ..		POSTS AND TELEGRAPHES REMIT-	
BY MONEY-ORDER	216	TANCES ..	216B

No. 215.—Letters of Credit.

The Deputy Accountants-General, Posts and Telegraphs, will issue a general letter of credit once a year showing the requirements of an office during each month of the year instead of monthly letters of credit. The balance of the monthly credits shown therin will lapse at the close of the month for which they are issued and supplementary credits will be issued as occasion may arise.

(Circular No. Res. 18 of 1909-10.)

No. 216.—Payments of small refunds by money-order.

[ART. 498, C. A. C., AND PARA. 694,

F. H. B., VOL V.]

Receipts on the above account should be shown in the Post Office Schedule under "Remittances" and not under "Miscellaneous."

(General letter No. 18, dated the 18th August, 1911.)

No. 216-A.—Consolidated receipts.

The following instructions should be carefully followed by a treasury in dealing with a consolidated receipt for all drawings from the treasury during a month :—

- (1) Particular care should be taken in correctly filling in by the treasury the column 5 of the C. A. C. Form No. 71-B (Treasury No. 411) showing the month of debit in the Treasury Account
- (2) Additional entries should be made by the Treasury *in red ink* (just below the last entry of the Post Master) to indicate the transactions, if any, not included by the Post Master.
- (3) Similar entries *in red ink with minus signs* should be made, if necessary, instead of cancelling the entries made by the Post Master in order to indicate transactions accounted for by the Post Master but not by the treasury, during the month. The entries made by the Post Master together with the totals will thus remain intact.
- (4) All the relevant columns namely 1 to 4 should be filled in *in red ink* while making additional entries indicated in items 2 and 3 above.
- (5) The analysis is to be neatly and correctly filled up by the treasury and not by the Post Office.
- (6) The treasury consolidated receipt must be sent to the Accountant General's Officer not later than the 10th of the following month. A suitable date should be noted in the register of returns (Treasury Form No. 235) for watching by the Treasury Officer himself the punctual submission.
- (7) The Treasury should also watch the punctual submission to it by the Post Office of the consolidated receipt by the 4th of the month following the month of transactions. It should report a

case of delay on the part of the Post Office to the Accountant General, Account Current Section, United Provinces.

(D. A. G. P. T. letter No. Drawing ACC.1031, dated 17th November 1933, T. M. Case No. IV-178.)

No. 216-B.—Posts and Telegraphs Remittances.

At places where the treasury business is conducted by the Imperial Bank of India, remittances to the Bank by Post offices should be made without the intervention of the Treasury Officer, and the Post Master or Sub Postmaster, while remitting money to the Bank, should invariably note, on the chalan, the head of account, *viz.*, Posts and Telegraphs Remittances. In the case of drawings from the Bank by Postmasters and Sub Postmasters, the intervention of the Treasury Officer is also unnecessary. This procedure will have effect from 1st August 1937.

(Government of India, Finance Department, Posts and Telegraphs letter No. F.79-P. T./37, dated the 21st June 1937, F. W. Case No. T. M./IV-258)

Chapter 26.—Posts and Telegraphs (Telegraphic Section).

BOOKS OF TELEGRAM FORMS	217	RECOVERY OF COST OF SERVICE
LETTERS OF CREDIT	218	STAMPS 219

No. 217.—Books of Telegram Forms.

Books and Telegram forms are priced publications and can be purchased at Telegraph offices on payment of the price in cash.

No. 218.—Letters of Credit.

The Government of India in concurrence with the Auditor General have, with effect from September 1, 1937, abolished the system of obtaining funds from Treasuries on letters of credit in favour of telegraph officers and have with effect from the same date introduced the procedure laid down in Article 443 of the Civil Account Code, Vol. II (Applicable to the P. W. D.) in the matter of obtaining funds from the treasuries by telegraph officers. See also Article 509 of the Civil Account Code, Vol. II.

(G. I., Industries and Labour letter No. 74-T., dated the 4th August 1927, Dy. No T.M /1507.)

No. 219.—Recovery of cost of Service Stamps.

It has been decided by the Auditor General that the amounts recovered by the Heads of offices on account of service stamps irregularly used on private telegrams should, in future, be remitted to the treasury instead of to the telegraph check office the treasury receipt only being forwarded to the Check Office to see that the amounts due for recovery have been credited to Government. Treasury Officers will show such credits in the body of the cash account as unclassified items which will be finally adjusted by the Account office against the head XLVI—Miscellaneous—Miscellaneous, “Central or Provincial” according to the department from which the stamps have been originally taken.

(Vide case ending with this office Circular No. T. M. 21, dated the 20th August, 1923.)

APPENDICES.

Sections of establishments.

Drawing officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
		English and Vernacular office (<i>combined</i>). Court establishment .. Treasury department .. General Administration (General Office establishment.) Temporary establishment. Management of Government estates.	Superintendent, Nazir, Chief Revenue Accountant, Judicial Assistants and clerks, etc.. Readers and ahlmads, etc. Treasury clerks and accountants, treasurers and money-tasters Apprentices .. Menial establishment .. Record room establishment Naib Tahsildars, Tahsildar's establishment. (One section for each taluk.) One section . . 1. Collection of revenue .. 2. Outlay on improvement other than works. 3. Engineering staff .. 4. Forest charges . . 5. Stone quarry charges <i>Registrar.</i> Registrar kanungos Assistant kanungos .. Assistant Record-keeper. English allowance by names
Collector or Deputy Commissioner.			All menial servants employed in general office establishment and treasury, such as daftaris, peons, etc. Record keepers, arrangers, record lifters, copyists, etc. A separate bill for each. 1. Clerks Kanungos, patwari and servants. 2. Veterinary establishment, Garden establishment and Medical and Sanitary establishment. 3. Overseers, clerks and servants. 4. Subordinate Forest establishment, clerks and servants. 5. Clerks and servants
	Kanungo establishment		Taluk details not necessary. For cash orders a memorandum should be attached for the guidance of Treasury Officers.

Sections of establishments—contd.

Drawing officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
<i>Supervisor.</i>			
Collector or Deputy Commissioner—concl'd.		Sadr, Assistant Sadr and Apprentice Kanungos. Supervisor Kanungos, separate section for each grade. Chairman. English allowance to Supervisor Kanungos by names. Field allowance at Rs. 10 by name. Field allowance at Rs. 5 by name.	
	Patwari establishment.	One section	Bill should show rate of pay and number of each rate.
	Patwari school establishment.	Dotto	To be drawn in a separate bill
Settlement Officer	Settlement Officer's establishment.*	English and vernacular office Memial establishment ..	Clerks. Peons, etc.
	Deputy Collector's establishment.*	English and vernacular officer Memial establishment ..	Nuib Sarishtadar, clerks, etc. Peons, etc.
Collector or Deputy Commissioner	Stamps (district charges).	...	
Collector, Deputy Commissioner Assistant Commissioner of Excise.	Excise (district charges).	Excise Inspector's establishment. Distillery establishment.	A separate bill to be drawn for each establishment.
Registrar ..	Excise ..	....	A separate bill to be drawn.
	Registration (district charges).	Registrar's establishment. Sub-Registrar's establishment (one section for each sub-registrar).	
Secretary, Board of Communications.	Board of Communications.	Establishment (one section).	
Collector or Deputy Commissioner	Special funds establishment	One section	

*Pay of temporary field establishment to be drawn in contingent bills.

Sections of establishments—contd.

Drawing officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
Commissioner ..	General office establishment. Other establishment.	English office. Vernacular office. Menial servants. Temporary establishment .. Record room establishment .. Local rate establishment ..	A separate bill to be drawn for each establishment.
District Judge ..	Judge's Court .. Ditto ..	English office. Vernacular office. Sale amans (Nazirs). Menial servants. Civil Court amans and runners and Judicial Process Servers Sub-Judge's establishment .. Munsif's establishment .. Temporary establishment ..	To be drawn in a separate bill for all men employed in the judgeship including, Civil Court amans' servants. One section. One section for each Munsif. To be drawn in a separate bill.
District Judge ..	Judicial process-serving establishment. Kurk amans ..	Writers One section	To be drawn in a separate bill.
Collector or Deputy Commissioner.	Sale muharrirs .. Rent suit process-serving establishment.	Ditto .. Runners or process-servers ..	Ditto One bill.
District Judge ..	Judicial record-room.	Copyists. Arrangers and weavers' servants.	
Judge, Small Cause Court.	Court of Small Causes.	Clerks. Servants. Process-servers' establishment.	Bailiffs and runners.
Magistrate or Deputy Commissioner.	Criminal Court ..	Honorary Magistrate's establishment.	One section for each Honorary Magistrate.

Sections of establishments—contd.

Drawing officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
Superintendent, Central Prison.	Central Jail ..	Jailors Clerical establishment .. Warders	Jailors, Deputy Jailors Instructors, Gerkas and muharrirs Matrons, head warders, female warders, convict warders and warders.
Superintendent, District Jail.	District Jail ..	Menial and other establishment. Hospital establishment . . Factory servants.	{ Compounders, etc. (N. B.—Pay of Hospital Assistant to be drawn in a separate bill.)
District Superintendent of Police.	Police ..	As above .. Hospital establishment .. European sergeants, 1st grade Ditto 2nd .. Ditto 3rd .. Sub-Inspectors, 1st .. Ditto 2nd .. Ditto 3rd .. Ditto 4th .. Ditto 5th .. Head Constables, 1st .. Ditto 2nd .. Ditto 3rd .. Foot Constables .. Other constables	As in Central Jails. { Compounders. (N. B.—Pay of Hospital Assistant to be drawn in a separate bill). Armed and Civil Police in separate bills. Magistrate's guards, dis- tillery guards, order- lies.
Principal ..	College (Training)	Instructors, clerks, servants.	Drawn on separate bill.
Do. ..	Colleges (Arts) ..	English Teachers Librarians and clerks. Workshop artificers .. Menial servants.	Pay of special graduates, graduates, special under- graduates and under- graduates to be drawn separately. The pay of the revised scale should be drawn separately.

Section of Establishments—contd.

Drawing officer.	Department or Office	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
Principal or Head Master ..	Government Intermediate College. Government High and Normal schools.	English Teachers .. Drill Instructors Drawing Masters Pandit and Molvis. Librarian and clerks. Menial servants.	Pay of graduates, special under-graduates and under-graduates to be drawn separately. The pay of the revised scale should be drawn separately
Principal ..	Roorkee College	Industrial class College Office Overseer class. Laboratory. Workshop .. Medical establishment.	Superintendents, clerks, librarian and servants.
Inspector of schools	Inspection	Clerks. Menial servants.	
Civil Surgeon ..	Mortuary Clerk ..	One section.	
Principal, Medical School	Medical School ..	Librarians, writers, and servants.	
Superintendent	Mental Hospital	Compounders and dressers. Overseers, matrons and daroghas, etc. Clerks .. Servants.	Accountant, clerk,
Superintendent, Civil Veterinary department	Veterinary establishment.	Clerks, servants.	
Veterinary Adviser, Chairman, District Board or District Remount officer.	Ditto ..	Farm Overseers and Inspectors and Veterinary Assistants	
Superintendent, Botanical Gardens.	Botanical garden establishment	Office establishment Menial establishment Garden establishment Workshop establishment.	
Collector ..	Taj and other garden establishment	One section for each garden.	
Director of Industries.	Director's office ..	1. General Direction .. 2. Stores Purchase section ..	Clerks and servants. Clerks and servants.

Section of Establishments—concl'd.

Drawing officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, or what should be included in each section.
Executive Engineer.	Public Works Department, Irrigation branch, Divisional establishment.	Upper Subordinate establishment. S. E. S. and L. S. establishment. Head clerks establishment. Accountants establishment. Office establishment. Petty establishment. Revenue establishment. 1. Revenue. 2. Water regulation. 3. Plantation.	Separate bills for Head clerks, Accountant, Permanent Upper Subordinates, Zilladars, S. E. S. and L. S. are to be prepared.
Executive Engineers.	Public Works Department, Buildings and Roads Divisional establishment.	Upper subordinate establishment— Subordinate engineering service. Lower subordinate establishment. Office establishment. Menial establishment.	Separate bills for the Accountants, upper subordinates and S. E. S. are to be prepared.

APPENDIX B (SEE PARAGRAPH 58).

Departments and offices to which the contract system applies.

N.B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.	Commissioner of Income tax.
		District allotment.	Divisional allotment.	Provincial allotment.				
4.—Taxes on Income other than Corporation Tax, Central.	Income Tax establishment.	Nil	..	..	..	Nil ..		1. Hot and cold establishment. 2. Tour charges. 3. Purchase of stationery. 4. Purchase and repair of office cycles and furniture. 5. Telephone rents. 6. Printing and binding charges. 7. Service postage stamps. 8. Carriage of records, etc. 9. Conveyance charges to the staff. 10. Pay of menials. 11. Hiring of electric fans. 12. Other petty charges.

TREASURY MANUAL.

Departments and offices to which the contract system applies—contd.

*N. B.—*The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial grant	Drawing officer,	District Opium officer	Opium Agent.
		District allotment.	Divisional allotment.	Provincial allotment.				
6.—Opium ..	Superintendence and other establishment in U.P. District staff contingencies contract.	Nil ..	..	Nil ..	1. Postage and Telegram charges. 2. Tour charges. 3. Other contingent expenditure. (a) Purchase and repair of furniture. (b) Repair of tents. (c) Hot and cold weather charges. (d) Office expenses and miscellaneous (e) Pay of menials.	..	..	..
7. -Land Revenue.	Charges of Administration Land Revenue charges. Partition establishment	Nil ..	..	Nil ..	Contingencies under the Land Acquisition Act. 1. Service postage and telegram charges. 2. Purchase and repair of furniture.	Collector or Deputy Commissioner.	Collector or Deputy Commissioner.	Board of Revenue

APPENDICES.

			Board of Revenue.
for 3. Cloth hastas. 4. Binding and Priming charges. 5. Drawing mate- rials and instru- ments. 6. Country sta- tionery. 7. Pay of me- nials. 8. Other petty contingencies and office expenses.	..	Special Manager, Deputy Commissioner or Collector.	..
Management of Government estates collection of Revenue. (Stone charges, quarry Mriza- pur.)	1. Service postage and telegram charges. 2. Belts and haddoos. 3. Maintenance of gardens 4. Feed and keep of animals. 5. Stationery and printing charges. 6. Patwari contingencies 7. Tour charges. 8. Sanitation charges. 9. Other petty contingencies (except Tara and Bhabar estates). 10. Pay of menials. 11. Other miscellaneous charges (ex- cept Tara and Bhabar estates). 12. Rates and taxes. 13. Local cesses. 14. Water Mills. 1. Stationery charges. 2. Office furniture 3. Hot and cold weather charges. 4. Binding charges. 5. Pay of menials 6. Miscellaneous charges	1. Commission on land revenue col- lections. Charges on account of land revenue collections.	..

TREASURY MANUAL.

Departments and offices to which the contract system applies—contd.

N.B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.	
7.—Land Revenue—contd.	Survey and Settlement.	(Annual contract)			Settlement officer or Collector.
Land Records <i>Superintendence</i>		1. Purchase and repair of instruments. 2. Repair of tents. 3. Stationery charges. 4. Hot and cold weather charges. 5. Carriage of tents. 6. Purchase of office furniture. 7. Rates and taxes. 8. Service, postage and telegram charges. 9. Pay of menials. 10.— <i>Extra for establishment.</i>			Board of Revenue. Secretary of Record of Revenue (Land Records).

APPENDICES.

<i>District charges</i>	<i>Patwari</i> <i>School</i> <i>Contingencies.</i>	<i>Collector or Deputy Commissioner.</i>	<i>Collector or Deputy Commissioner.</i>
1. Stationery charges. 2. Carriage of forms, records and instruments. 3. Record-room charges. 4. Purchase and repair of furniture. 5. Cloth for basteahs. 6. Pay of menials. 7. Other petty contingencies. 8. Patwari office rent. 9. Binding registers.	...	1. Service postage and telegram charges. 2. Country stationery. 3. Hot and cold weather charges. 4. Extra four establishment. 5. Carriage of tents and records. 6. Repair of tents. 7. Carriage of stationery 8. Purchase and repair of furniture. 9. Cloth for basteahs. 10. Binding charges of registers. 11. Pay of menials. 12. Other petty contingencies and office expenses.	Commissioner of Excise, United Provinces.
<i>Superintendence</i>	...	1. Service postage and telegram charges. 2. Country stationery. 3. Hot and cold weather charges. 4. Extra four establishment. 5. Carriage of tents and records. 6. Repair of tents. 7. Carriage of stationery 8. Purchase and repair of furniture. 9. Cloth for basteahs. 10. Binding charges of registers. 11. Pay of menials. 12. Other petty contingencies and office expenses.	Commissioner of Excise, United Provinces.
<i>8. -Provincial Exchequer.</i>			

TREASURY MANUAL.

Departments and offices to which the contract system applies—contd.

N. B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	District allotment.	Divisional allotment.	Provincial allotment.	Drawing officer.	Authority controlling the Divisional or Provincial grant.
8.—Provincial Excise—contd.	District executive establishment.	....	..	1. Service postage and telegram charges. 2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Cloth for hats. 5. Pay of menials. 6. Other petty contingencies and office expenses.	Collector, or Deputy Commissioner.	Commissioner of Excise, United Provinces
9.—Stamps ..	<i>Superintendence District establishment.</i>	1. Railway freight for carriage of stamp-boxes, (a) stamps are sent by the Controller of Stamps to District Treasuries, bearing freight being payable by the receiving officer.	(a) Collector or Deputy Commissioner and Superintendent, * Printing and Stationery, United Provinces.	Board of Revenue, United Provinces.

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II.—Registration	Superintendence	2. Service postage and telegram charges. 3. Other petty contingencies and office expenses. 1. Service postage and telegram charges.	In Inspector-General of Registration
	District charges ..	.. 2. Pay of menials. 3. Other petty contingencies. 1. Service postage and telegram charges. 2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Country stationery. 5. Carriage of stationery. 6. Cloth for bustabs. 7. Pay of menials. 8. Other petty contingencies.	District Registrar, .. Secretary, Legislative Council and Secretary, Legislative Assembly.
	Tour expenses. Expenditure from contract allowance, Legislative Council and Legislative Assembly.	House-hold charges Maintenance of motor cars. 1. Office expenses and miscellaneous 2. Pay of menials.	Private Secretary.
25.—General Administration.		.. ..	Secretary, Legislative Council and Secretary, Legislative Assembly.

* The freight charges of water-marked paper supplied by the Couper Mills Co., to the Superintendent, Printing and stationery, for storage and distribution to Treasuries are drawn by that officer.

Departments and offices to which the contract system applies—contd.

N.B.—The allotment made to any particular district by the controlling authority out of a divisional allotment of his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw in excess of that amount without obtaining an additional allotment.

Detailed heads of expenditure met from—				
Major head.	Minor and sub-head.	District allotment.	Divisional allotment.	Provincial allotment.
25.—General Administration— <i>contd.</i>	Secretariat and Headquarters Establishment General Secretariat.	1. Service postage and telegram charges. 2. Purchase and repair of furniture. 3. Country stationery. 4. Carriage of stationery. 5. Hot and cold weather charges. 6. Pay of menials. 7. Office expenses and miscellaneous.	..	..
	Inspector of Offices	1. Service Postage Stamps 2. Pay of menials. 3. Office expenses.	..	..
	Board of Revenue	1. Service postage and telegram charges. 2. Purchase and repair of furniture 3. Hot and cold weather charges. 4. Country stationery. 5. Carriage of stationery. 6. Cloth for basteaus. 7. Pay of menials. 8. Other petty contingencies and office expenses. 9. Telephone charges.	..	Chief Inspector of Offices, Board of Revenue.
				Registar, Board of Revenue.

APPENDICES.

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<p>Ditto (Court of Wards. (Head Quarters).</p>	<p>Secretary, Court of Wards (U.P.)</p>	<p>Secretary, Central Court of Wards (U.P.)</p>	<p>Secretary, Public Ser- vice Com- mission</p>
<p>.....</p>	<p>1. Service postage and telegram charges. 2. Other contin- gencies. 3. Telephone char- ges. 4. Pay of memials. 5. Country Sta- tionery. 6. Forms, Sta- tionery and Printing. 7. Hot and cold weather charges. 8. Purchase and repair of type- writers.</p>	<p>Hill journey charges— 1. Carriage of re- cords. 2. Other contin- gencies.</p>	<p>1. Carriage of re- cords. 2. Other contin- gencies.</p>
<p>Provincial Public Service Commis- sion.</p>	<p>Commissioner Commissioners of divisions. (i) Main office,</p>	<p>1 Service postage and telegram charges. 2. Purchases and repair of furniture. 3. Hot and cold weather charges. 4. Extra tour establishment. 5. Carriage of tents and records. 6. Repair of tents. 7. Cloth for bastahs. 8. Pay of memials. 9. Other petty contingencies and office expenses.</p>	<p>Commissioner, Contingencies. ..</p>
<p>(ii) Record-room charges.</p>			

Departments and offices to which the contract system applies—contd.

*N.B.—*The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head	Detailed heads of expenditure met from—			Drawing officer.	Authority controlling this Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.		
25.—General Administration— <i>contd.</i>	(ii) Court of Wards.	..	..	1. Service postage and telegram charges. 2. Other contingencies. 3. Pay of menials. 4. Stationery for Commissioner's office.	Commissioner. (As above)	Secretary, Central Court of Wards (U.P.).
Court of Wards District offices.	District Administration.	..	..	1. Hot and cold weather charges 2. Extra tour establishment. 3. Carriage of tents and records 4. Repair of tents. 5. Purchase and repair of furniture. 6. Printing and binding charges. 7. County stationery. 8. Carriage of stationery. 9. Cloth for bastahs. 10. Other petty contingencies. 11. Pay of menials. 12. Detiring of wounded persons in police cases	District Officer. Ditto.	Board of Revenue, United Provinces.

	Reg'dt'r, High Court.	Advocate General.	Legal membrancer.
27.—Administration of Justice.	1. Purchase and repair of furniture . . . 2. Hot and cold weather charges . . . 3. Cloth for basts . . . 4. Country stationery . . . 5. Carriage of stationery . . . 6. Extra tour establishment . . . 7. Carriage of tents and records . . . 8. Repairs of tents . . . 9. Contingencies (Record Room) . . . 10. Printing and binding charges . . . 11. Other petty contingencies and office expenses . . . 12. Postage and telegram charges . . . 13. Pay of menials . . . 14. Improvement of court compound . . .	I. 1. Purchase and repair of furniture 2. Hot and cold weather charges 3. Cloth for basts 4. Country stationery 5. Carriage of stationery 6. Extra tour establishment 7. Carriage of tents and records 8. Repairs of tents 9. Contingencies (Record Room) 10. Printing and binding charges 11. Other petty contingencies and office expenses . . . II. Postage and telegram charges . . . III. Pay of menials . . . IV.—Improvement of court compound . . .	
High Court			

Departments and offices to which the contract system applies—contd.

N.B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal, should be considered as the same general allotment for that district, and drawing officers must not draw in excess of that amount without obtaining an additional allotment.

Major head.	Detailed heads of expenditure met from—					
	Miner and salaried.	District allotment.	Divisional allotment.	Provincial allotment.		
27.—Administration of Justice—contd.	B.—Legal membrancer and Government Ad- vocates.	I. Purchase and repair of furniture 2. Hot and cold weather charges. 3. Cloth for bastahs. 4. Country stationery. 5. Carriage of stationery. 6. Extra hour establishment. 7. Carriage of tents and records. 8. Repairs of tents. 9. Contingencies (Record Room). 10. Printing and binding charges. 11. Other petty contingencies. 12. Office and miscellaneous expen- ses of Government Advocate. 13. Ditto. of Government Pleader. II. Postage and telegram charges. III. Pay of menials. IV.—Improvement of court compound	Drawing officer.	Legal Re- membrancer.	Legal Re- membrancer.	Administrator General and Official Trustee.
					I. Purchase and repair of furni- ture. 2. Hot and cold weather charges. 3. Cloth for bastahs. 4. Country sta- tionery.	Administrator General and Official Trustee.

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<p>Chief Court</p> <ul style="list-style-type: none"> I. 1. Purchase and repair of furniture 2. Hot and cold weather charges. 3. Cloth for hostals 4. County stationery. 5. Carriage of stationery. 6. Extra tour establishment. 7. Carriage of tents and records. 8. Repair of tents. 9. Contingencies (Record Room). 10. Printing and binding charges. 11. Other petty contingencies and office expenses. II. Postage and Telegram charges. III. Pay of menials. IV. Improvement of court compound. 	<p>Register, Chief Court.</p> <ul style="list-style-type: none"> I. 1. Carriage of stationery. 2. Extra tour establishment. 3. Carriage of tents and records. 4. Repair of tents. 5. Contingencies (Record Room). 6. Printing and binding charges. 7. Other petty contingencies and office expenses. II. Postage and Telegram charges. III. Pay of menials. IV. Improvement of court compound. 	<p>Register, Chief Court.</p> <ul style="list-style-type: none"> I. 1. Carriage of stationery. 2. Extra tour establishment. 3. Carriage of tents and records. 4. Repair of tents. 5. Contingencies (Record Room). 6. Printing and binding charges. 7. Other petty contingencies and office expenses. II. Postage and Telegram charges. III. Pay of menials. IV. Improvement of court compound.
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Departments and offices to which the contract system applies—contd.

N. B.—The allotments made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial grant.	Drawing officer.	District Judge.	Judicial Secretary.
		District allotment	Divisional allotment.	Provincial allotment.				
27.—Administration of Justice—contd.	Civil and Sessions Courts :— District & Sessions Judges.	I. 1. Purchase and repair of furniture. 2. Hot and cold weather charges. 3. Cloth for batas. 4. Country stationery. 5. Carnage of stationery. 6. Extra Court establishment. 7. Carriage of tents and records. 8. Repair of tents. 9. Contingencies (Record Room). 10. Printing and binding charges. 11. Other petty contingencies and office expenses. 12. Fixed contingencies of subordinate courts. 13. Contingencies of Probationary Magistrate. II. Postage and telegram charges. III. Pay of menials. IV. Improvement of court compound.	..	..		
Process Serving Establishment. Rent Suit processes.	1. Country stationery 2. Belts and badges.	Collector	Collector	Revenue Secretary.	

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Civil and Sessions Courts. <i>Judicial Processes</i>	1. Country stationery 2. Bills and Badges.	..	District Judges or Civil and Session Judges.	Judicial Secre-tary.
	1. Contingencies 2. Pay of menials.	..	Judge, Small Cause Court.	
Record-room or Copy-making es-tablishments.	1. Service postage and telegram charges.	..		
Courts of Causes.	2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Cloth for basteahs. 5. Pay of menials. 6. Other petty contingencies and office expenses. 7. Printing and binding charges. 8. Other expenses and miscellaneous.	..	Magistrate or Deputy Com-missioner.	Judicial Secre-tary.
Criminal Courts <i>General establishment,</i>	1. Service postage and telegram charges. 2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Cloth for basteahs 5. Pay of menials. 6. Other petty contingencies and office expenses. 7. Printing and binding charges. 8. Other expenses and miscellaneous.	..	..
Inspector-General, etc., Batali-sh-ment Superintendent.	1. Service postage and telegram charges. 2. Railway charges. 3. Purchase and repair of furniture. 4. Hot and cold weather charges. 5. Pay of menials. 6. Office expenses and miscellaneous.	..	Inspector-General of Prisons.	
28.—Jails and Convict Settlements.	1. Current office expenses 2. Office furniture. 3. Registers and stationery. 4. Pay of menials.	..	Service Postage and telegram charges.	Superinten-dents, Cen-tral Jails.
Contingent Charges—Central Jails.				Inspector-General of Prisons.

Departments and offices to which the contract system applies—contd.

*N.B.—*The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.	
28.—Jails and Convict Settlement—cond.	District Jails	1. Current office expenses (a). 2. Office furniture (a). 3. Registers and stationery (a). 4. Pay of menials (a).	..	Service and telegram charges (a).	Superintendent, District jails.
	Charges for Police custody.	1. Contingencies	..	..	..
29.—Police	Superintendence (General Branch).	1. Service postage and telegram charges. 2. Purchase and repair of furniture. 3. Country stationery. 4. Hot and cold weather charges. 5. Cloth for batallas. 6. Extra tour establishment. 7. Carriage of tents and records. 8. Repair of tents. 9. Other petty contingencies. 10. Telephone Trunk calls.	..	..	Inspector-General of Police.
	Criminal Investigation department.	1. Service postage and telegram charges. 2. Other expenses and miscellaneous.	Deputy Inspector-General of Police, C. I. D.

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<p>District Executive Force. District Police.</p> <p>1. Repair of arms 2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Cloth for bataalis. 5. Other petty contingencies and office expenses. 6. Binding charges. 7. Printing charges. 8. Carriage of data. 9. Lighting charges. 10. Country stationery. 11 Transport charges of dead bodies, wounded and accused persons. 12. Taxes imposed by local bodies on police officers and men below the rank of sub-inspectors,</p>	<p>..</p>	<p>District Superintendent of Police.</p>
<p><i>(Hospital charges)</i></p> <p>Police Training School (Moradabad).</p> <p>1. Cost of bazaar medicines 2. Feed of horses 3. Stable sundries. 4. Miscellaneous. 5. Country stationery 6. Electric current charges. 7. Hospital contingencies. 7. Training charges for men for the course at Ambala. District Preparatory Physical Training Course at Lucknow, and Army School of Physical Training at Ambala.</p>	<p>..</p>	<p>Principal, Training School.</p>
<p>Railway Police</p>	<p>1. Service postage and telegram charges. 2. Country stationery. 3. Other contingencies. 4. Carriage of tents and records.</p>	<p>Section Officers (Deputy Superintendent of Police, and Assistant Inspector-General of Police).</p>
<p>(a) Both for district and juvenile jails.</p>		<p>7</p>

Departments and offices to which the contract system applies—contd
N. B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major Lead.	Minor and sub-head.	Detailed heads of expenditure met from—			Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.		
32.—Ecclesiastical.	Church of England	Pay of menials ..	..	..	(1) Service postage and telegram charges. (2) Miscellaneous.	Chaplain .. Bishop of Lucknow.
33.—Crown Representative.	Miscellaneous -	....	....	Construction of boundary pillars.	..	Collector .. Commissioner.
35.—External Affairs.	1. Allowance to Afghan refugees from Kabul.	....	....	1. Stationery charges. 2. Printing charges. 3. Repair of bungaloes. 4. Pay of menials. 5. Other petty contingencies and office expenses. 6. Purchase and repair of furniture.	..	Political Officer, Dehra Dun. Chief Secretary to Government, United Provinces, Political Department through Accounting officer.
37.—Education	Direction	..	1. Service postage and telegram charges. 2. Country stationery.	..	..	Director of Public Instruction.

			Director of Public In- struction, United Pro- vinces.
Inspection	..	Service postage and telegram charges.	Inspector and Assistant In- spector of Schools and Inspectress of Schools.
Government College (Arts).	1. Service postage and telegram charges. 2. Stationery charges. 3. Hot and cold weather charges. 4. Purchase and repair of furniture. 5. Garden charges. 6. Pay of menials. 7. Office expenses and miscellaneous.	.. ..	Principal.
Government Colleges (Professional). <i>Civil Engineering College.</i>	1. Service postage and telegram charges. 2. Hot and cold weather charges. 3. Purchase and repair of furniture. 4. Garden charges. 5. Pay of menials. 6. Rents and taxes and miscellaneous.	.. ..	Principal.
Training College : Higher and Lower Grade.	1. Garden charges 2. Service postage and telegram charges. 3. Hot and cold weather charges. 4. Purchase and repair of furniture. 5. Country stationery. 6. Pay of menials. 7. Office expenses and miscellaneous. 8. Cost of medicines for hostel.	.. ..	Principal.

Departments and offices to which the contract system applies—contd.

*N.B.—*The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.	
37.—Education —contd.	Government Intermediate Colleges and High Schools.	1. Service postage and telegram charges. 2. Hot and cold weather charges. 3. Purchase and repair of furniture. 4. Country stationery. 5. Carriage of stationery. 6. Binding registers. 7. Pay of menials. 8. Office expenses and miscellaneous. 9. Boarding houses contingencies. 10. Upkeep of manual training, science, commerce and further mathematics classes. 11. Garden charges.	..	..	Principal and Head Master.
	Government Schools —Special.	1. Service postage and telegram charges. 2. Hot and cold weather charges. 3. Purchase and repair of furniture. 4. Country stationery. 5. Pay of menials. 6. Office expenses and miscellaneous. 7. Cost of medicine for hostel. 8. Games materials 9. Garden charges.	..	..	Head Master.

		Superintendent	
<i>Reformatory School</i>			
<i>Government Schools</i>		Head Master (countersigned by the Inspector of Schools).	
<i>—Special. Training Schools (Boys).</i>	1. Prizes 2. Service postage and telegram charges. 3. Hot and cold weather charges. 4. Purchase and repair of furniture. 5. Country stationery. 6. Garden charges. 7. Pay of menials. 8. Other miscellaneous charges.	..	Pay of menials... Other contingencies.
<i>Model Schools (Boys).</i>	1. Games materials. 2. Service Postage stamps, 3. Hot and cold weather charges. 4. Purchase and repair of furniture. 5. Country stationery. 6. Garden charges. 7. Other miscellaneous charges. 8. Pay of menials.	..	Pay of menials... Other contingencies.
<i>Ditto (Girls)</i>		..	..
<i>Training Schools (Girls).</i>	1. Service postage and telegram charges. 2. Hot and cold weather charges. 3. Country stationery. 4. Furniture and apparatus. 5. Medicines. 6. Pay of menials. 7. Other miscellaneous charges.	..	Head Mistress of Schools or the Inspec- tress of Girl's school. Lady Principal

Departments and offices to which the contract system applies—contd.

*N. B.—*The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Authority controlling the Divisional or Provincial Grant.
		District allotment.	Divisional allotment.	Provincial allotment.	
38—Medical	Medical establishment. <i>Superintendence.</i>	1. Service postage and telegram charges. 2. Miscellaneous. 3. Pay of manials. 4. For special dental treatment at the disposal of Government.	....	..	Inspector General of Civil Hospitals.
District Officers (a).	Medical Officers (a).	1. Service postage and telegram charges. 2. Country stationery. 3. Tour charges. 4. Miscellaneous. 5. Pay of manials.	....	..	Civil Surgeon.
Hospital and Dispensaries. <i>Mysore Hospitals and Dispensaries.</i>		1. Clothing for patients. 2. Country medicines. 3. Service postage and telegram charges. 4. Office contingencies. 5. Other hospital contingencies. 6. Pay of manials. 7. Uniform for nurses and patients. 8. Surgical dressing. 9. Telephone charges. 10. cost of films for X-ray for tuberculosis clinic. 11. Contingencies for tuberculosis clinic.			

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12. Equipment of the X-ray department.			
13. Stores from England.			
14. Stores in India.			
15. Customs duty.			
16. Cost of medicines for tuberculosis clinic.			
Medical College or School, Agra.	1. Service postage and telegram charges.	..	Principal.
Mental Hospital	2. Miscellaneous. 3. Pay of menials. 4. Special grant for the equipment of the X-ray department of The Medical School, Agra. 1. Medicines 2. Subsistence allowance to discharged lunatics. 3. Service postage and telegram charges. 4. Office expenses and miscellaneous. 5. Pay of menials. 6. Clothing of patients. 7. Clothing and bedding of Anglo-Indian patients. 8. Factory charges. 9. Furniture and crockery of Anglo-Indian patients	.. .. .. .. .. .. .. .. ..	Superintendent.
Chemical Examiner	1. Service postage and telegram charges. 2. Miscellaneous. 3. Pay of menials.	.. .. ..	Chemical Examiner.
39—Public Health Establishment.	1. Postage and telegram charges 2. Office expenses and miscellaneous 3. Conveyance stationery. 4. Tour charges (b). 5. Purchase and repair of furniture. 6. Pay of menials.	.. .. .. .. .. ..	(a) Contingencies of sanitary clerks debited to this head. (b) To be treated as as ^{as} expenses of class and dependent of contract or non-contract contingencies <i>vizie G. O. No. B.434/X-106</i> , dated the 9th March 1938, Diary No. T. M. 128.

Departments and offices to which the contract system applies— contd.

N.B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure not from—			Authority controlling the Divisional or Provincial grant.
		Divisional allotment.	Provincial allotment.	Drawing officer.	
40.—Agriculture.	Agriculture ..	1. Service charges. 2. County stationery. 3. Hot and cold weather charges. 4. Purchase and repair of furniture. 5. Pay of menials. 6. Other petty contingencies and miscellaneous. 7. Tour charges. 8. Repair and carriage of tents.	..	..	Deputy or Assistant Director of Agriculture.
	Agricultural College and Research Laboratory and Farms.	1. Miscellaneous office contingencies. 2. Tour charges. 3. Pay of menials. 4. Contract contingencies (Combined Library).	..	..	Principal.
	Agricultural Staff— Contingencies ..	1. Office contingencies 2. Pay of menials. 3. Tour charges.	Deputy Assistant Director.

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	<i>Library contingencies.</i>		
	Country stationery.		
	Purchase and repair of furniture.	Other charges	Magistrate or Deputy Commissioner.
	
	Public exhibitions and fairs.		Superintendent or Magistrate.
	Botanical and other public Gardens.	1. Miscellaneous office contingencies. 2. Tour charges.	Superintendent, Civil Veterinary Department.
	
	Supervintendence Headquarters charges.	1. Service postage and telegram charges. 2. Tour charges. 3. Pay of menials. 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Miscellaneous charges.	..
	
	Hospitals and Dispensaries.	1. Contingencies (contract)	..
	
41.—Veterinary	Breeding operations.	1. Feed and keep of stallions. 2. Gear and clothing. 3. Board expenses of stallions. 4. Miscellaneous charges.	..
	
	Direction	1. Service postage and telegram charges. 2. Country stationery. 3. Hot and cold weather charges. 4. Furniture 5. Repair and carriage of tents. 6. Other pony contingencies. 7. Tour charges. 8. Pay of menials.	Registrar, Co-operative Credit societies.
	
42.—Co-operation.			

Departments and offices to which the contract system applies—contd.

N. B.—The allotment made to any particular district by the controlling authority out of a divisional allotment at his disposal should be considered as the sanctioned allotment for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional allotment.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.		
42.—Co-operation—contd.	Superintendence ..	1. Service postage stamps .. 2. Country stationery. 3. Hot and cold weather charges. 4. Furniture. 5. Repair and carriage of tents. 6. Other petty contingencies.	..	..	Assistant Registrars.	
43.—Industries	Technical and Industrial Institutions.	1. Pay of menials ..	..	..	Principal, Head Master and Superintendent.	Director of Industries.
47.—Miscellaneous departments.	Provincial statistics.	..	..	..	Contingencies ..	Director of Statistics.
57.—Miscellaneous.	Donation for charitable purposes.	Maintenance of indigent persons ..	..	Charges on account of European grants.	Magistrate or Deputy Commissioner.	
	Petty establishment.	Burial of paupers.	..	..	Magistrate.	
		Conservancy charges (Nazul).	..	..

APPENDIX C, PART I.

(SEE THE TREASURY MANUAL, PARA. 58.)

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year.)

N.B.—The intention of Government is that the jamadars and orderly peons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1881/XVIII—798, dated the 14th September 1928. (G. O. No. 653/XVIII—798, dated the 29th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
4.—Taxes on Income other than Corporation Tax.	Income-tax Establishment.	Contingencies Liveries to Jamadar and Orderly peon.	One Jamadar at Rs. 12-2-0 One Orderly at Rs. 12-2-0. Renewable in each case after 15 months.	.. ..	G. I. Letter R. Dis. No. 169-Adm. (I. T.)/38, dated the 22nd August 1938 referred with I. T. Commr. No. 413-46/37, dated the 22nd September 1938.
7.—Land Revenue.	Survey and Settlement—Settlement Commissioner.	Liveries	Every third year one Jamadar at Rs. 20-2-0(c) three orderly peons at Rs. 12-2-0 each.	..	G. O. No. 1881/XVIII—798, dated the 14th September 1928. G. O. No. 3801/XVIII-88—1934, dated the 18th November 1937 and 3102/XVIII-279, dated the 13th January 1936. The Settlement Commissioner.

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year.)

*N.B.—*The intention of Government is that the Jamadar and orderly persons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1881/XVIII—798, dated the 14th September 1928. (G. O. No. 653/XVIII—798, dated the 29th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
S.—Excise (Provincial).	Superintendence— Commissioner of Excise.	Liveries	One jamadar at Rs. 20-2-0(c) every third year.	G. O. No. 1881/ XVIII—798, dated the 14th September 1928, and G. O. No. 1162/ XVIII—792, dated the 22nd September 1930, G. O. No. 1110/ XVIII—279, dated the 17th July 1931, 380/ XVIII—83—1934 dated the 18th November 1937, and 3702/XVIII —279, dated the 13th January 1936.	

11.—Registration.	Inspector-General of Registration.	Ditto	Inspector-General of Registration— One jamaadar at Rs. 20-2-0 (r). [If necessary owing to wear and tear, a more frequent supply, not oftener than once in two years may be sanctioned for the jamaadar who is taken to the hills, but the sanction of Government to a more frequent supply than every third year must be obtained.]	G. O. No. 2418/XIII—351, dated the 21st September 1911. No. L.G./3268-T.M./3267.	Inspector-General of Registration.
25.—General Administration.	Charges of District Administration, General Establishment.	Contingencies (Liveries to Khanzadas of Circuit Houses).	When necessary and not oftener than every third year, uniforms of dark green or blue cloth at a cost not exceeding Rs. 12-2-0 per head on condition that the extra charge thereby involved can be met from the contingent grant of the Circuit House concerned.	G. O. No. 1881/XVIII—798, dated the 13th January 1936. G. O. No. 3702/XVIII-279, dated the 13th January 1937 and G. O. No. 3702/XVIII-279, dated the 13th January 1938.	Collector or Deputy Commissioner.
	Examiner, Local Fund Accounts.	Ditto	Jamaadar at Rs. 17-2-0 (includes Rs. 5 for lace and facings). Also turban and waist-band of ticon.	G. O. No. 3801/XVIII—83— 1934, dated the 18th November 1937 and G. O. No. 3702/XVIII-279, dated the 13th January 1938.	Examiner, Local Fund Accounts.

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year.)

N.B.—The intention of Government is that the jamadars and orderly peons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1881/XVIII—798 dated the 14th September 1928 (G. O. No. 653/XVIII—798, dated the 29th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
26.—General Administration—contd.	Legislative Council and Legislative Assembly.	Contingencies (Liveries to Jamadars to Circuit Houses).	Supply of liveries at the following special rates every 3rd year :— President's or Speaker's jamadar ... 88 Other orderlies ... 36 each Deputy President and Secretary's orderlies ... 26 " Other peons ... 26 " Supply biennially of cotton achkans to the above menials at a cost of Rs. 6 each on the following scale :— President's or speaker's jamadar and orderlies ... 2 achkan each. Other orderlies and peons, etc., ... 1 achkan each. Biennial supply of a blanket to each of the menials of the Council office who go to the hills every year at a cost of Rs. 4-0 each.	G. O. No. 2251/XVIII—65, dated 17th November 1928, D.Y. No. L. R. II/6617 and G. O. No. 3702/XVIII—	Secretary, Legislative Council. 2 achkan each. 1 achkan each. 279, dated the 13th January 1936.

<p>General Secretariat Liveries and warm clothing.</p> <p>Warm uniform— (One warm skirted shapkan, one Kanterband and one head band every third year excepting the firman and chankidar of Naini Tal Secretariat who will be supplied every second year.</p>	<p>1. Jamadars of Hon'ble Members and Ministers .. 120 each</p> <p>2. Other Jamadars and Naib Jamadars .. 90 "</p> <p>3. Orderly peons of Hon'ble Members and Ministers .. 40 ,</p> <p>4. Orderly peons of Secretaries, Deputy Secretaries Under Secretaries and Assistant Secretaries .. 40 "</p> <p>5. Other orderly peons .. 35 "</p> <p>6. Tindals, furnishes, daftaries and fireman .. 35 "</p>	<p>G. O. F. D. No. 1004/XXVIII— 798, dated the 8th June 1927, L. R. II-2181, as modified by the following G.O.— (i) 24/88/XX-145 (22) 1131, dated the 22nd June 1931. (ii) No. 1133/XX-145(22)/ XX-1831, dated the 2nd June 1933. (iii) No. 531/XX-145(22)— 1931, dated the 4th April 1936. (iv) No. 2244/XX-145(22)- 1931, dated the 2nd July 1937. G. O. No. 1554/XXVII, dated the 27th September 1928, as modified by the G. Os. (1) to (iv) above.</p>	<p>Assistant Secretary to Government, U. P.</p>
		<p>Summer (Cotton) Uniform— (Two sets consisting of two cotton chaphans with belts, two salias and two pyjamas every alternate year.) All the menials mentioned above 7/8 per set.</p>	Ditto.

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year.)

N.B.—The intention of Government is that the jamadars and orderly persons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1831/XVIII—798, dated the 14th September 1928. (G. O. No. 655/XVIII—798, dated the 26th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
25.—General Administration—contd.	Staff and household of the Governor.	Liveries	As the expenditure on the supply of liveries to menials of the office depends upon the quality of the cloth and the lace and trimming selected by His Excellency the Governor, and is not out of His Excellency's contract grant, the prescribed limits of expenditure will not in future apply to the supply of liveries to those menials	G. O. F. D. No. 1082/XVIII—385, dated the 23rd July 1927, No. L. R. II-2316.	Private Secretary.
Chief Inspector of Offices,	Ditto	..	One Jamadar at Rs. 17-2-0 (including Rs. 5 for lace and facings). Every third year. Also turban and waist band of cotton.	G. O. No. 1831/XVIII—798, dated 14th September 1928, No. 3801/XVIII—83—1934, dated the 18th November 1937, and No. 3702/XVIII—279, dated the 13th January 1936 (C. S. No. 942 to the M. G. O., Vol. III).	Chief Inspector of Offices.
			2. One Head Orderly peon at Rs. 12-2-0 every third year.	2. G. O. C. 1459/X—525, dated the 26th March 1930.	

Note.—The menials entitled to summer uniforms should be allowed washing charges of 6 as. per mensem each from April 1, to September 30, and 2 as. from October 1, to March 31. (I. D. No. 2244/XX, dated the 2nd July 1927.)

Board of Revenue	Ditto	..	All jemadars at Rs. 20-2-0 (c) } Each every third Ordeley peons at Rs. 10-12-0. } year.	G. O. No. 1866/ XII-229-C., da- ted 30th August 1904.	Secretary.
			All menials (39) at Rs. 10-8-0 each (A khaki drill coat, a pair of woollen puttans and seven yards of turban.)	C. S. No. 942 to the M. G. O., Vol. III. G. O. No. 3702/ XVIII-279, da- ted the 13th January 1936 and G. O. No. 3801/XVIII-83— 1934, dated the 18th November 1937.	
Public Service Commission.	Ditto	..	(1) Jemadar's uniform with dagger Rs. 120 or Rs. 90 without dagger. (2) Orderly's peon's uniform Rs. 40 (3) Office Peon's uniform Rs. 35 (4) Cotton chepkans, (with belts) to the menial establishment at a cost of Rs 7-8-0 each.	G. O. No. 5 225/ 315, dated the 11th October 1937.	Secretary, Public Service Commis- sion.
Commissioner	Ditto	..	Commissioner Benares—	G. O. No. 1866/ XII-229-C, da- ted the 30th August 1904, G. O. No. 3801 XVIII-83— 1934, dated the 18th November 1937, and 3702/ XVIII-279, da- ted the 13th January 1936.	Commissioner.

Contingent changes regulated by sanctioned scale. (Liveries renewable every third year).

N.B.—The intention of Government is that the jannadars and orderly peons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1881/XVIII—798, dated the 14th September 1928. (G. O. No. 653/XVIII—798, dated the 29th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
16.—General Administration— <i>concl'd.</i>	Commissioner ..	Liveries.	Commissioners, Meenit and Kumman divisions— One jannadar at Rs. 20-2-0(c). Four orderly peons at Rs. 10-12-0.	G. O. No. 1881/XVIII—299, C. dated the 20th August 1904, G. C. No. 3801/XVII—83—1134, dated the 16 November 1937, and 3702/XVIII—278, dated the 13th January 1936.	Commissioner.
			Other Commissioners of divisions— One jannadar at Rs. 20-2-0(c) : : : Every third year. Four orderly peons at Rs. 10-12-0 f. year. Magistrates and Collectors of all districts (except Superintendent, Dehra Dun, and Deputy Commissioner, Naini Tal, Almora, and Garhwal). One head orderly at Rs. 17-2-0 (e) every third year. Superintendent, Dehra Dun, and Deputy Commissioner, Naini Tal, Almora and Garhwal. One head orderly at Rs. 17-2-0 (e) biennially.	..	Ditto.
			Charges of District Administration— General Establishment.	G. O. No. 1881/XVIII—798, dated the 14th September 1928, G. O. No. 3702/XVII—279, dated the 13th January 1936.	District officer.

Central Court of Wards.	Court of Ditto	High Court of Judicature.	Chief Court of Oudh.
27.—Administration of Justice.	..	<p>All menial staff including Jamadar at Rs. 12.2.0.</p> <p>13 Jamadars are supplied each with one Achkan of red melton with gold lace and two turbans with one belt of red melton with gold lace.</p> <p>52 Peons each one Achkan of red melton without gold lace and two turbans and one girlia.</p> <p>7 Dafaries, 6 Farrashes, 6 Bundle lifters and one firman one Achkan of red melton without gold lace and two turbans each.</p> <p>5 Sweepers, one Bhisti and 2 coolies, each one coat of black melton.</p> <p>Renewable after three years.</p>	<p>G. O. No. 1625/ I.75, dated the 19th August 1936 and No. 3801/XVIII—83 —1934, dated the 18th November 1937.</p> <p>High Court's reply dated the 14th December 1937 on H. M. No. L. J.-1610, dated the 11th November 1937.</p>
	Ditto	<p>6 Jamadars at Rs. 30 each, (Gold lace for head, sleeve, chest and belt and) each set chaykan, 2 safas, 2 pyjamas), 34 Peons at Rs. 25 each. (Head lace, chaykan, 2 safas and 2 pyjamas).</p> <p>1 Waterman ..</p> <p>3 Farrashes ..</p> <p>2 Sweepers ..</p> <p>4 Dafaries ..</p> <p>1 Bundle lifter ..</p> <p>7 Maids ..</p>	<p>G. O. No. 1325/VII—455, dated the 27th November 1930 and 75/VII—255, dated the 19th January 1930.</p> <p>At Rs. 20 each.</p> <p>After 3 years.</p>

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year)—contd.

*N.B.—*The intention of Government is that the Janardars and orderly peons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G.O. No. 1881/XVIII—798, dated the 14th September 1928. (G.O. No. 653/XVIII—798, dated the 28th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (e) denotes that the cost includes Rs. 5 for lace facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories	Sanctioning authority	Drawing Officer.
27.—Administration of Justice.	Legal Remembrancer.	Liveries ..	One warm scarlet chapkan and Kamarrband and one head-band every third year to Jamadar and 4 orderlies at Rs. 90 and Rs. 40 each respectively.	I. D. G. O. No. 68-1/XVIII, dated the 4th February 1933.	Legal Remembrancer.
			Two sets consisting of two cotton chapkans with belts, two safas and two pyamas to the above mentioned menial every alternate year.	I. D. G. O. No. 380/XVIII—835, dated the 11th October 1937.	Vide statement received with letter No. 1805/T. 20, dated the April 5, 1939 from the Dy. Legal Remembrancer.
	Ditto	..	1 Orderly peon at Rs. 12-2-0 every third year ..	G.O. No. 1881/XVIII—798, dated the 14th September 1928 each vide	Administrator General and Official Trustee.
	Ditto	-	One orderly and one office peon at Rs. 10-12-0 each every third year.	G.O. No. 1881/XVIII—798, dated the 14th September 1928 each vide	Government Advocate (Chief Court).

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Government Advocate H. C	Ad- minis- tration	Ditto	..	3 orderlies at Rs. 12-2-0 each after 3 years	..	G. O. No. 380/ XVIII—83— 1934, dated the 18th November 1937.	Govt. Advocate.
24.—Jails and Convict Settlements.	Superintendent	Ditto	..	Inspector General of Prisons— One jamadar at Rs. 20-2-0 (including Rs. 8 for lace and facing). Two orderly poons at Rs. 12-2-0 every third year.	Ditto	Inspector General of Prisons.	
37.—Education	Reformatory School Chitor.	Direction	..	One jamadar at Rs. 20-2-0 (including Rs. 8 for lace and facing). Three orderly poons at Rs. 12-2-0.	Ditto	Director of Pub- lic Instructions.	
38.—Medical Establish- ment	Medical Establish- ment	Ditto	..	All Head Wardens at Re. 9-12-8 and Warders at Rs. 9-10-9 every alternate year.	C S. No. 995 to M. G. O., Vol. III.	Superintendent.	
39.—Public Health	Superintendence	Ditto	..	Inspector-General of Civil Hospitals— One jamadar at Rs. 20-2-0 (c) Two orderly poons at Rs. 12-2-0 each.	G. O. No. 188/ XVIII—798, da- ted the 14th Sep- tember 1928 and G. O. No. 380/ XVIII—83—1934, dated the 18th November 1937.	Inspector-General of Civil Hospi- tals.	
	Laveries and clothing	..	..	Director of Public Health— One jamadar at Rs. 20-2-0 (c) Two orderly poons at Rs. 12-2-0 each.	G. O. No. 380/ XVIII—83— 1934, dated the 18th November 1937 and 416/ XVIII—270, da- ted the 18th December 1936.	Director of Pub- lic Health.	

Contingent charges regulated by sanctioned scale. (Liveries renewable every third year)—contd.

N.B.—The intention of Government is that the jaunadors and orderly peons who are required to proceed to the hills with a Head of a Department during a recess should be supplied every year with liveries or warm clothing to which they may be entitled under G. O. No. 1881/XVIII—798, dated the 14th September 1928. (G. O. No. 653) XVIII—798, dated the 29th April 1930.)

Note.—The letter (c) denotes that the cost of livery includes Rs. 8 for lace and facing and letter (r) denotes that the cost includes Rs. 5 for lace and facing.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
39.—Public Health—contd.	Government Vaccine Depot.	Liveries and clothing	Two mitsris of the Bovine Lymph Depot, Patwa Dangar. Two overalls each at Rs. 34 every third year.	G. O. No. 1162/XVIII—798, dated the 22nd July 1930 (C. S. No. 970 to the M. G. O. Appendix 38).	Superintendent, Government Vaccine Depot, Patwa Dangar.
40.—Agriculture.	Superintendent Director of Agriculture.	Ditto	Residency Keeper at Lucknow, livery at Rs. 30 every third year. One Jamadar at Rs. 20.20 (c) and two orderly peons at Rs. 10.12-0 every alternate year if they go to the hills otherwise every third year.	G. O. No. 1881/XVIII—798, dated the 14th September 1928, G. O. No. 3801/XVIII—83—1934, dated the 18th November 1937, 3702/XVIII—279, dated the 13th January 1936 and 4164/XVIII—279, dated the 16th December 1936.	Director of Agriculture.

41.—Veterinary	Superintendence Director of Veterinary Services.	Ditto	..	One jemadar at Rs. 20-2-0 {c} One orderly peon at Rs. 10-12-0 } Every third year.	Same as against 40-Agriculture and G. O. No. 2600/XVIII— 565, dated the 2nd January 1934.	Director of Veterinary Services.
42.—Cooper- ation.	Direction Regis- trar Co-opera- tive Credit So- cieties.	Liveries	..	One jemadar at Rs. 20-2-0(c) every third year ..	Ditto.	Registrar, Co-opera- tive Societies,
43.—Industries	Direction	Ditto	..	One jemadar at Rs. 20-2-0(c) every third year .. Two orderly peons at Rs. 12-2-0 every third year. Two orderly peons of Personal Assistant to Director of Industries at Rs. 12-2-0 every third year. Two orderly peons of Dy. Director of Industries at Rs. 12-2-0 every third year.	G. O. No. 1047/ XVIII—798, da- ted the 2nd June 1930 and G. O. No. 3801/XVIII —83—1934, da- ted the 18th November 1934. C. S. No. 954, to the M. G. O., Vol. III.	Director of Industries.
44.—Stationery and Printing.	Government Press	Ditto	..	Khaki uniform to the Watch and Ward staff at the Government Press at Rs. 12-2-0 each.	G. O. No. 3801/ XVIII—83— 1934, dated the 18th November 1937.	Superintendent, Printing and Stationery U. P.
				Ten great coats at a cost not exceeding Rs. 110 every third year for the Watch and Ward estab- lishment attached to the Government Press, Allahabad.	G. O. No. 66/Civil- VII—655, dated the 17th Jan- uary 1931.	Ditto.

APPENDIX C, PART II.
(SEE THE TREASURY MANUAL, PARA. 58.)
Contingent charges regulated by sanctioned scale (clothing).

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
4.— ^{Income Taxation} ^{of Income other} ^{than corpora-} ^{tion tax.}	Income Tax Establishment.	Warm clothing	<p>Commissioner—</p> <p>One jamadar at Rs 18-12-0 (r)</p> <p>One Orderly at Rs. 10-12-0 renewal in each case every alternate year</p> <p>Two office peons, one daffari and one farash at Rs. 10-12-0 each every third year.</p> <p>One watchman—Blanket at Rs. 4-4-0 every third year.</p> <p>Assistant Commissioner and Income-Tax Officers</p> <p>Orderlies, office peons and daffaries at Rs. 10-12-0 each every third year.</p> <p>Watchman—blanket at Rs. 4-4-0 every third year.</p>	<p>G. I. letter R. Dis. No. 169. Addn. (I. T.) 38 dated the 22nd August 1938 received with I. T. Commiss ioner, No. 413-45/ 37, dated the 22nd September 1938.</p>	
6.—Opium ..	Ghazipur Opium Factory.	Contingencies (Non-contract Office expenses and miscellane- ous.)	<p>One great coat every seventh year One serge coat every fourth year One serge breaches every fourth year Two khaki blouses every year</p> <p>Two khaki breaches every year</p> <p>Two khaki (shirts) shorts every year</p> <p>One jersey every fourth year</p>	<p>R_s A. P.</p> <p>@ 15 2 2</p> <p>9 3 6</p> <p>6 7 0</p> <p>3 1 3</p> <p>2 6 0</p> <p>3 0 0</p> <p>3 5 5</p>	<p>C B R. D. Dis. No. 219-E. O/27, dated the 10th June 1927, and D. Dis. No. 265- E.-O/32, dated the 19th Septem- ber, 1932.</p> <p>Dy. No. C. A./ 5742.</p>

Two khaki patties every year	1	2	9
Two khaki safas every year ..	2	9	0
Two red fringes every year ..	0	4	6
One gold fringe every tenth year ..	15	12	0
One gold band for turban every tenth year.	15	12	0
One gold kullah every tenth year ..	10	0	0
One red kullah every third year ..	0	13	8
One pair chevrons (gold) every fourth year ..	6	0	0
Twenty-four buttons with rings every fourth year ..	1	6	10
One brace every fourth year ..	1	2	0
One pair of boots every third year ..	6	8	0
"", shoes every year ..	1	8	0
Two khaki shirts every year ..	2	8	0
One belt and frog every fifth year ..	2	0	0
One belt for dastadar every fifth year ..	3	0	0
One belt for officers every fifth year ..	6	0	0
One silt, red for gold fringe every year ..	4	8	0
Jamadar—One chapkan with waist band, gold lace and fringes.			
Orderlies—One chapkan with waist band each			
Peons—One chapkan each ..			
Chaukidars—One blanket each ..			
1. Superintendence and other establishment in U. P. District staff.			
2. Ghazipur Opium Factory.			
Liveries			
Office expenses			
Miscellanous.			
Management of Government Estates.			
Land Revenue.			
Clothing of peons			
Supply of blanket to paons and chankidars of Tanakpur Estate in the Nani Tal District.			
G. J. F. D. D. Da. No. 477-E.O./32, dated the 28th December 1932. C.A/162, and Nos. 256-E.O./36, dated the 9th June 1936, by No. G. 1/257-C A/1103.			
Opium District Officers, Superintendent, Opium Factory.			
Agent, Opium Super-intendant, Opium Factory.			
G. O. No. 421/XV —516, dated the 26th March, 1932. (D.Y. No. L.G./7035 T.M./24).			
Supintendent, Taru-Bhalar Government estates.			

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
7.—Land Revenue— <i>contd.</i>	Management of Government Estates.	Clothing of peons	Supply of blanket to peons and Chaulidar on Tarai and Bhalbar Estates	G. O. No. 164/65—XII/496, dated the 20th January, 1910. (Dy. No. L.G./3830—T.M/6547). G. O. No. 1881/XVIII—798, dated the 14th September, 1928.	Superintendent, Tarai and Bhalbar Government Estates.

The following officials employed on the Government estate of the Kumaun division— Jamadars, chapsris, peons, thanatis, patrols (forest guards) at Rs. 10.12.0 per suit each every second year.

Note.—The orderly peons of the Superintendent, Tarai and Bhalbar Government estates are supplied with warm clothing annually instead of every second year.

G. O. No. 2144/XII—362, dated the 4th September, 1906.
G. O. No. 1039/XII—325, dated the 26th November, 1918.
(Dy. No. L.G./2521—T. M./1880) and G.O. No. 3801/XVIII—39—1934, dated the 18th November 1937.

Land Records Superintendence.	Ditto.	Three orderly peons at Rs. 10-12-0 each (A). All office peons at Rs. 10-12-0. For Office peons taken to Nainital, every third year. Deputy Director— Two peons at Rs. 10-12-0 each Personal Assistant to Director— Two peons at Rs. 10-12-0 each.	G. O. No. 1866/ XII—229.C., dated the 30th August, 1904. G. O. No. 3702/ XVIII—279, dated the 13th January, 1936 and G. O. No. 3801/ XVIII—83—1934, dated the 18th November, 1937. G. O. No. 1881/ XVIII—798, dated the 14th September, 1928. G. O. No. 3702/ XVIII—279, dated the 13th January, 1936 and G. O. No. 3801/ XVIII—83—1934, dated the 18th November, 1937.	Deputy Director, and Director or Assistant Director.
Notting	..	Supply of blankets every third year at a cost not exceeding Rs. 4-4-0 a piece to each of the two chattriars attached to the office of the Director of Land Records, United Provinces.	..	Deputy Director of Land Records, United Provinces.
Ditto	..	Notting	..	Director of Land Records, United Provinces.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head,	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
7.—Land Revenue.	Land Records ..	Clothing ..	Two orderly peons at Rs 10.12-0 each [If livres are not renewed oftener than every third year warm clothing may be supplied every second year to the orderlies who are taken to the hills and also to camp.]	G. O. No. 241 S/XII —351, dated the 21st September 1911 (Dy. No. L. G/ 3268-T.M.3207.) G. O. No. 1881/ XVIII—798, dated the 14th September, 1928. G. O. No. 3702/ XVIII-279, dated the 13th January 1936 and G. O. No. 3801/ XVIII-83-1934, dated the 18th November, 1937.	Deputy Director of Land Records.
	Land Records and Land Record Surveys.	Ditto ..	Deputy Director for Survey— Two orderly peons at Rs. 10.12-0 each, every third year.	G. O. No. 301/XII —558-1905, dated the 9th February 1906. G. O. No. 3702/ XIII-279, dated the 13th January 1936 and G. O. No. 3801/ XVIII-83-1934, dated the 18th November, 1937.	Deputy Director for Surveys.

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Land Records—	Ditto	Two peons of the Principal at a cost of Rs. 10-12-0 each every third year.	G. O. No. 1789/XII 362, dated the 18th November, 1914. (Dy. No. L. G. 5117-T. M. / 2557). G. O. No. 1881/ XVIII—798, dated the 14th September, 1928. G. O. No. 3702/ XVIII—279, dated the 13th January 1936 and G. O. No. 3801/XVIII—83, dated the 18th November 1937.	Principal, Kanniggo Training School.
	Ditto	Warm clothing to one peon of Principal at Rs. 10-12-0 every third year from the 1st April, 1931.	G. O. No. 1162/ XVIII, dated the 22nd September 1930	Ditto.
	Ditto	Warm clothing every third year to jamadar and three orderly peons at Rs. 10-12-0 each.	G. O. No. 614/XII —134, dated the 8th April, 1915. (Dy. No. L. G. 153-T.M./249) G. O. No. 1881/ XVIII—798, dated the 14th September, 1928 G. O. No. 3702/ XVIII—279, dated the 13th January 1936 and G. O. No. 3801/ XVIII—83—1934, dated the 18th November 1937.	Settlement Commissioner.
	Ditto	Survey and Settlement Commissioner.	—	—
	Ditto	—	—	—
	Ditto	—	—	—
	Ditto	—	—	—
	Ditto	—	—	—

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
7.—Land Revenue— Survey and Settlement.	Clothing	Settlement officers— All Peons at Rs. 10-12-0 each Assistant Settlement officers— Two Peons at Rs. 10-12-0 each	Every third year.	G. O. No. 186/ XII—259C, dated 1904. G. O. No. 3702/ XVIII—279, dated the 13th January 1936 and G. O. No. 3801/ XVIII—83/1934, dated the 18th November, 1937.	Settlement Officer.
8.—Provincial Excise,	Superintendence	Ward clothing ..	Two orderly peons of the Excise Commissioner One suit each every third year at Rs. 10-12-0 Two orderly peons of the Personal Assistant to the Excise Commissioner, one suit each at Rs. 10-12-0 each.	Appendix 38—pp. 149-150. Vol. III of M. G. O. as amended by G. O. No. 110/ XVIII—279, dated the 17th July 1931 and 308/ XVIII—83-1934, dated the 18th November 1937. G. O. No. 125/ XVIII 37, dated the 7th June 1938 No. 375/XVIII —798, dated the 5th March 1939.	Commissioner Excise. of Ditto.

No. 1881/XVIII— 798, dated the 14th September 1928.	Blankets	Ditto	Appendix 38 of M. G. O., Vol. III p. 157, as am- ended by G. O. No. 1110/XVIII— 279, dated the 17th July 1931, No. 1162/XVIII— 798 dated the 22nd July 1930 and No 247/XVIII—460, dated the 17th February 1937.
Distilleries—Dis- trict charges.	Warm Clothing .	One warm overcoat at a cost of Rs. 7-4-0 to each excise peon, once in six years. The warm over- coat is supplied as part of the uniform.	G. O. No 232/XII 5.12.1911, dated the 8th February, 1912 (Dy. No. L G. 588b/T M/ 4419.)
Ditto	Clothing of peons	For each peon on permanent establishment—	Rs n. p 2 coats : : 4 7 6 2 pegtops : : 3 8 0 2 turbans : : 2 6 0 1 set of 8 buttons : : 0 4 0 2 pair mittis : : 2 6 6 1 haversack : : 1 0 0 1 belt : : 1 4 0 1 clasp for belt : : 0 6 0 1 overcoat : : .. (at vari- able cost)
			G. O. No. 127, dated 11th March, 1909. (Dy. No. L G. 6200-T. M. 268 of 1909—10.) and G. O. No. 179/XII—43, dated the 26th February 1934.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories	Sanctioning authority.	Drawing Officer.	
8.— <i>Provincial Excise—contd.</i>	Distilleries—District charge ⁹ .	Clothing of peons	The renewals will be— 1 coat 1 pair pagtops 1 turban 1 ha'vrack 1 set buttons 1 pair pants Costing Rs 7.3.4 per annum. Belts and over coat will not be renewed until they have been six years in use.	Every alternate year one coat, one pair of pagtops and one turban. Haversacks, pairs of putties and sets of buttons will be renewed after three years of use. Belts and overcoats will not be renewed until they have been six years and brass clasps 20 years in use.	Excise Commis- sioner's letter No. 13340/XY- 217 A, dated the 26th March 1938, Div. No. T. M/ 2175.	Inspector Stamps,
8.— <i>Excise</i>	Distilleries—District charge ⁹ .	Warm clothing	..	Orderly recons of the Inspectors of stamps at Rs 10.12.0 every third year.	G.O. No. 1380/ XVIII-83-1934/ dated the 18th November 1937 and 3702/XVIII- 279, dated the 13th January 1936. (C S No. 969 to the M.G.O., Vol. III).	
9. Stamps ..	Inspector Stamps.	of	Difflo ..			

		<i>Inspector-General of Registration.</i>	
II. Registration.	Inspector-General of Registration.	Clothing Peons	of
		One jamadar at Rs 10-12-0. [If liveries are not renewed officer than every third year, warm clothing may be supplied every third year to the jamadar who is taken to the hills and also to camp].	One jamadar at Rs 10-12-0 Two orderly peons at Rs 10-12-0 } All orderly peons at Rs 10-12-0 every second year Two orderly peons at Rs. 10-12-0 every second year.
			G. O. No. 2418/XII-351, dated the 21st September, 1911. (Dy. No. L. G./3268-T. M./3267).
			G. O. No. 3099/XI-229/C, dated the 14th November, 1904. G. O. No. 1881/XVIII-798, dated the 14th September, 1928, and G. O. No. 3702/XVIII-279, dated the 13th January, 1936, and 3801/XVII.83-1934, dated the 18th November 1937.
			<i>Inspectors of Registration—</i>
		Superintendent	..
		Baths	..
			G. O. No. 1866/XII-229/C, dated the 30th August, 1904, and G. O. No. 3702/XVIII-279, dated the 13th January 1936, and 3801/XVII-83-1934, dated the 18th November 1937.

Owing to changes regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
25.—General Administration. Secretary and Headquarters Establishment.	General Secretariat.	Warm Clothing ..	<p>Two khaki (cotton) coats, two khaki trousers, two khaki turbans and one head hand every third year. Khalisas, chaukidars, malis, watermen, beldars, thalamen, and sweepers Rs 15 per set.</p> <p><i>Blankets.</i></p> <p>One blanket at a cost of Rs. 4-4-0 to the following members of the Secretariat (every alternative year to those who move to the hills and every third year to those who are stationed in the plains throughout the year).</p> <ol style="list-style-type: none"> 1. Jamadar. 2. Naib Jamadar. 3. Darbaries. 4. Orderly and office peons. 5. Thindals. 6. Firemen. 7. Farrahees. 8. Watermen (Bhusti and Hindu watermen). 9. Khalasis. 10. Sweepers. 11. Thalamen. 12. Beldars. 13. Chaukidars. 	<p>G. O. No. 1291/XXI., dated the 1st March 1937, No. 1342/XXVIII., 1938, dated the 1st March 1937, No. 1342/XXVIII., 368, dated the 7th April 1937.</p> <p>G. O. No. 312/XX. 187, dated the 19th January 1931 as modified by G. O. Nos. (1) 796/XX.187, dated the 27th February 1931, (2) 2455/XX.146 (22)-1931, dated the 22nd June 1931, (3) 3680/ XX/187, dated the 3rd November 1934, (4) 5047/XX.188, dated the 5th September 1936, (5) 1005/XX.187, dated the 16th March 1937.</p>	

Council office	..	Clothing	..	G. O. No. 821/ XVII-65, dated the 21st May 1929, and No 3702/XVII-279, dated the 31st January 1936.	Secretary to Government.
Chief Inspector of Offices	Ditto	..	..	G.O. No. 1881/ XVIII-798, dated the 11th September, 1928. G.O. No. 312 XVIII-679, dated the 25th February, 1929, No. 9702/XVII- 278, dated the 13th January 1936, No. 3801/ XVII-881934, dated the 18th November 1937, and G.O. No. 247/XVIII-480- 1934, dated the 17th February 1937. •	Chief Inspector of Offices.
				Warm clothing at Rs. 10-12-0 and a blanket at Rs. 4-4-0 every third year to the second orderly peon of Chief Inspector of Offices	G. O. No. 432/ XVII-708, dated the 26th March, 1930, and G.O. No. 247/XVIII- 460-1934, dated the 17th Febru- ary 1937

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority	Drawing Officer.
25. General Administration—contd.	Board of Revenue	Warm clothing.	All jamadars at Rs. 10-12-0 All orderly peons at Rs. 10-12-0	1. No. 371/111-77 S. dated 1st March 1937. 2. A.	Secretary, Board of Revenue 1st March 1937.

All office peons at Rs. 10-12-0
One bearer in Board's office, Lucknow, at Rs. 10-12-0.
One servant attached to the Board's office at Allahabad, at Rs. 10.

Tindals, daftans and farrashes at Rs. 10-12-0 every third year.

1. No. 370/111-85 dated 1st March 1937.
2. Every third year.
3. No. 370/111-83 dated 1st November 1937.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories	Sanctioning authority.	Drawing Officer.
26. General Administration —contd.	Board of Revenue	Warm clothing	Warm clothing every third year to the press-man, who was transferred to the Board with the Stamp department at a cost of Rs 10.12-0 per suit, including all accessories,	G. O. No. 57-58/XII-470, dated the 12th January 1910 (Dy. No L.G./3653-T.M./5886). G. O. No. 1881/XVIII-798, dated the 14th September, 1928.	Junior Secretary to the Board of Revenue.

APPENDICES.

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One blanket every second year to the following servants :— The rate is Rs. 4.4.0 per blanket.	One jamadar ; four orderly peons ; one second daifari.	One lent pitcher ; two dak peons ; one watchman.	One office messenger who accompanies the Court Reader during the tour season.	Uniform to the bicycle orderly every third year at a cost of Rs. 10-12-0.	Agra division— Two camel sawars at Rs. 10-12-0 each every third year.	One bicycle orderly at Rs. 10-12-0 including all accessories every third year.	All Commissioners i.e.—3 menials at Rs. 10-12-0 from the 1st April, 1931	Examiner Local Fund Accounts.
					G. O. No. 1175/XII —233/1905, dated the 30th May 1905.	G. O. No. 1694/ XII-323, dated the 30th October 1914.	G. O. No. 3009/ XII-2230C, dated the 14th November, 1904	G. O. No. 510/XII —58/1908, dated the 11th March, 1908 (Dy. No. L G./5088—I M .S182).
							G. O. No. 1142/ XVIII-798, dated the 22nd September, 1930.	G. O. No. 1881/ XVIII-798, dated the 14th September, 1928, No.
					Ditto			

Contingent charges regulated by sanctioned scale (clerking)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Drawing Officer.	Sanctioning authority.
25. General Administration— <i>contd.</i>	Examiner, Local Fund Accounts.	Warm Clothing	Blankets— All orders and other peons at Rs. 4-1-0 for the plans every third year.	3702/XVIII-279, dated the 13th January 1936, No. 3801/XVIII-83- 1934, dated the 18th November, 1937, and No. 247/XVIII-460- 1934, dated the 17th February 1937.	G. O. No. 1881/ XVIII-798, dated the 14th September 1936, No. 3702/XVIII-279, dated the 13th January 1936, and No. 3801/ XVIII-83-1934, dated the 18th November 1937.
Charges of District Administration General Establishment.	Clothing peons.	of	Magistrates and Collectors of all districts (except Superintendent, Dehra Dun, and Deputy Com- missioner, Naini Tal, Almora, and Garhwal)— Three orderly peons at Rs. 10-12-0 every third year each.	Collector and Magistrate.	Ditto .. Superintendent, Dehra Dun, and Deputy Commiss- ioners, Naini Tal, Almora and Garhwal— Three orderly peons at Rs. 10-12-0 each biennially.

Joint, Assistant and Deputy Magistrates and Collectors in all districts (except Dehra Dun, Naini Tal, Almora and Garhwal). All orderly peons at Rs. 10.12-0 each every third year.	Ditto ..	Collector and Magistrate.
Joint, Assistant and Deputy Magistrates, etc., in Dehra Dun, Naini Tal, Almora and Garhwal. All orderly peons at Rs. 10.12-0 each, biennially 2 tent. pitchers of Deputy Commissioner, Naini Tal.	Ditto ..	Superintendent, Dehra Dun, and Deputy Commissioner.
All D. O.'s to 8 menials at Rs. 10.12-0 from 1st April, 1931.	D. O.	G. O. No. 1162/ XVIII, dated the 22nd September, 1930.
Circuit House ..	Ditto ..	One Assistant bearer of Dehra Dun Circuit House, warm clothing at Rs. 10.12-0 every third year.
27. Administration of Justice.	High Court of Judicature.	Seven Daftaries, six Farashes, six Bundle lifters and one Fireman each one Achkan of red melton without gold lace and two Turbans. Five Sweepers, one Blishti, two Coolies each one Coat of black melton. Thirteen Janadars, fifty-two Peons, Six Farrashas, one Fireman and two Coolies each one Blanket. (Renewable after three years).
Chief Court, Oudh	Summer clothing.	Six Janadars, thirty-four peons, three Farrashas, two Sweepers, four Daftaries, one Bundlo lifter, and one waterman at Re. 8 each during the year in which winter clothing is given while Rs. 18 in other years. When Rs. 8 are sanctioned only two Achkans are supplied while in the year in which Rs. 18 are sanctioned, two Achkans, two safas and two Pyjamas are supplied every alternate year.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
27.—Administration of Justice— <i>contd.</i>	Chief Court, Oudh	Summer Clothing	Seven Mails at Rs 6 (two Coats and two safas to Head Mai and one Coat and one Safa to other Mails)—Every alternate year. One blanket at Rs. 4-4-0 each to six Jummadars, thirty-four peons and three Farrashies after three years.	G. O. Mo VII-451, dated 27th November, 1930. (C. S. No. 978 to M. G. O. Vol. III) and Chief Court's reply No. 4011/V XV-III-21, dated the 17th November 1937 to H. M. No. L.J./1511, dated the 11th November 1937.	Registrar.
Legal Remembrancer.		Clothing of peons	Warm clothing to one Daftri and three office peons at Rs. 10-12-0 each every third year.	I. D. G. O. No. 3702/XVIII-276, dated the 13th January 1936 and 3801/XVIII-83-1934, dated 11th Nov. 1937.	Legal Remembrancer.

Administrator General and Official Trustee.	Ditto	Warm clothing to two peons and one Daftari at Rs. 10-12-0 each renewable after three years.	G. O. No. 1881/XVIII-798, dated the 14th September, 1928, No. 760-I/XVIII-798, dated the 18th December, 1928 and No. 3801/XVIII-83, 1934, dated the 18th November 1937.	G. O. No. 247/XVIII—100, 1934, dated the 17th February, 1937, and No. 2203/XVIII-460, dated the 26th September, 1934.	G. O. No. 3801/XVIII-83-1934, dated the 18th November, 1937.	G. O. No. 523/XII-54, dated the 19th March, 1907.	G. O. No. 1881/XVIII-798, dated the 14th September, 1928, G. O. No. 3702/XVIII-279, dated the 13th January, 1934 and No. 3801/XVIII-83-1934, dated the 18th November, 1937.
Government Advocate (High Court).	Ditto	Blanket to three peons and one Daftari at Rs. 4-4-0 each renewable after three years.	Warm clothing to two peons at Rs. 10-12-0 each.	Warm clothing to two peons at Rs. 10-12-0 each.	One peon attached to the office of the Government Pleader of Ondh, at Rs 10-12-0 per suit, every third year.	One peon attached to the office of the Government Pleader of Ondh, at Rs 10-12-0 per suit, every third year.	One peon attached to the office of the Government Pleader of Ondh, at Rs 10-12-0 per suit, every third year.
Law officers	..	Clothing of peons, Government Pleaders.	..	..	..	..	..

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
Civil and Sessions Courts, District Sessions Judges.	Clothing of peons, Government Pleaders.	District Judges.— Orderly peons of all District Judges at a cost of Rs. 11-3-0 per suit, every third year	G. O. No. 1071/XII-253, dated the 1st July, 1931 (Dy. No. L. G./1782/T. M.—1930)	G. O. No. 1881/XVIII—708, dated the 14th September, 1928. No. 3801/XVIII-83—193 ^r , dated the 18th November, 1937 and No. 3762/XVIII-279, dated the 13th January 1936.	Civil and Sessions Judges and Munsifs— All peons at a cost of Rs. 10-12-0 per suit every third year.

Sessions house Dehra Dun— A blanket to chankidar every third year at Rs. 4-4-0	G. O. No. 249/ VII-587, dated the 11th Fe- bruary, 1929 and G. O. No 247/VIII-460— 1934, dated the 17th February, 1937	Ditto	G. O. No. 1381/ XVII-798, dated the 14th September, 1928, 380/XVII-53— 1934, dated the 18th November, 1937 and 4164/ XVIII-279, dated the 16th Decem- ber 1936.	1. District Judge,
Civil Court, Saharanpur— A blanket to Chankidar every third year at Rs. 4-4-0.	Thirteen orderly peons and 13 process servers at Rs. 10-12-0 per suit every third year.	Ditto	G. O. No. 1381/ XVII-798, dated the 14th September, 1928, 380/XVII-53— 1934, dated the 18th November, 1937 and 4164/ XVIII-279, dated the 16th Decem- ber 1936.	1. District Judge,
Dehra Dun— ..	All other courts of Small Causes— Tow orderly peons at Rs. 10-12-0 per suit every third year	..	..	..
Court of Small Causes.	Clothing	Ditto	One Head peon and three peons, one farrash and one Khalasi at Rs. 10-12-0 each and one daftri at Rs. 8 (for warm coat) after three years.	Inspector General of Prisons.
28. - Jails and Convict Ser- vilements.	Superintendent Inspector General of Prisons.	Ditto	One chankidar one blanket at a cost. of Rs. 4-4-0 after three years.	I. G. O. No. 476/ VI-7058, dated the 3rd Decem- ber, 1930. I. G. O. No. 694/ G. I. A. C., dated the 6th January, 1938, and No. 217/VIII-460— 1934, dated the 17th February, 1937

Contingent charges regulated by sanctioned scale (clothing)—contd

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
28.—Jails and Convict Settlements—contd.	District Jail	Clothing	.. Punjab Jail, Garhwal District:— Four Warders at Rs. 10-12-0 every second year if required. One female warden at Rs. 10-12-0 every third year.	G. O. No. 1881/XVIII-598, dated the 14th September 1938, No. 2702/XVIII-270, dated the 13th January 1936, and No. 2801/XVIII-83—1934, dated the 18th November, 1937.	Superintendent, Jai.
29.—Police ..	Police Training school.	Training	Ward clothing	.. Six orderly peons of Provincial training officer at Rs. 10-12-0 every third year. Blankets to 10 chakildars, Police training school at Rs. 4-4-0 every third year.	Juto and G. O. No. 247/XVIII-160—1934, dated the 17th February, 1937.
36.—Scientific Department	Provincial Museum	Ditto	.. Warm clothing every third year to 3 farashas and 19 peons of the Provincial Museum, Lucknow at a cost of Rs. 10-12-0 per suit	G. O. No. 1162/XVIII-708, dated the 22nd July, 1930, 3801/XVIII-67, dated the 18th November, 1937, and G. O. No. 3702/XVIII-279, dated the 13th January 1936.	Curator.

Clothing	..	Biennial supply of summer uniforms to the 3 peons and 3 faraahes attached to the Provincial Museum, Lucknow, at Rs. 10-12-0 per uniform	Ditto	Do.
		Warm clothing to three peons attached to the Muttra Museum costing in each case up to Rs. 10-12-0. A blanket costing up to Rs. 4-4-0 to the night chowkidar. Renewable every three years. The cost will be met from the existing provision for contingencies in the budget of the Museum.	G. O. No. C-885-XV/544-38. Dn T. M. 989 and No. 247-XXVII-460—1934, dated the 17th Feb-ruary, 1937	Collector and Chairman, Museum Committee
Contingencies (non-contract)	..	Summer clothing consisting of a cotton coat and a cotton Pyjama and a Safa to each of the three lemons of the Curzon Museum, Muttra at a total cost not exceeding Rs. 8 in each case. The coat and the Pyjama will be renewed every second year but the Safa, every third year. In the year in which Safa is not renewed the total cost should be correspondingly reduced.	G. O. No. 209/G-XV, dated the 8th March, 1934; Case No. A. V. Scientific No. 20 (1), and G. O. No. 3702/XXVII, 279, dated the 13th January, 1936	Curator.
Direction	..	Clothing	..	Director.
37.—Education				
		Three Secretariat peons two cotton chapians, two salms and two Py-jamas every third year at Rs. 7-8-0 each ex-cluding warm clothing. All office peons at Rs. 10-12-0 every third year (warm clothing).	G. O. No. 1954/ XVIII, dated the 27th Sep-tember, 1928. No. 2482/XX-115 (22) /1931, dated the 22nd June, 1931. No. 1133/XX-145 (22)/XX-1931,	

Contingent charges regulated by sanctioned scale (cladding)—contd

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories, of non-jurisdictional particulars.
77.—Education —contd.	Direction	.. Clothing.	Two Forrashes' Warm Jersey at Rs. 5-2-0 each every second year.
			Contingencies (non- contract).
			Board or High School and Inter- mediate Education.

Government Colleges—Professional Civil Engineering College, Roorkee.	Clothing of peons	29 peons at Rs. 10-12-0 each a suit every third year	C. O. No. 161, dated the 9th February, 1920, copy received with Day No. L.G. 737/T.M. —4037.
	Clothing	.. White drill coat at Rs. 5-2-0 red breeches at Rs. 4 every third year to 29 peons.	C. O. No. 147/ XVII—598, dated 4th August, 1930, G. O. No. 175-G.-XVI, dated the 10th February 1930, and G. O. No. 247/N.I.H.-46—1931, dated the 7th February, 1937 and H. P. 1/2, letter No. Q.2455, dated the 18th July, 1937.
		30 blankets at Rs. 4-4-0 each to sweepers and chaukidars on alternate years.	C. O. No. 176/SL—2151—538, dated 1st June 1928, G. O. No. 144 dated 1st March, 1930, G. O. No. 247/N.I.H.—307 dated 1st March, 1931, and H. P. 1/2, letter No. 200/X.I.H.—82—1931, dated the 18th November 1937 and H. P. 1/2, letter No. C.24055, dated the 18th April, 1938.
	Inspection	.. Warm clothing.	Each Inspector of Schools— Two peons at Rs. 10-12-0 each, every third year.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.	Assistant Inspectors of Schools.
37.—Education —contd.	Inspection	Warm clothing ..	Each Assistant Inspector of Schools 1 peon at Rs. 10-12-0 each every third year.	G. I. No. 1881/XVII—798, dated the 14th September, 1928. G. O. No. 3702/XVIII-270, dated the 13th January, 1936. No. 3801/XVIII-82—1934, dated the 18th November, 1937 and D. P. L.'s letter No. G./2465, dated the 18th July, 1938.	G. O. No. 1881/XVII—798, dated the 14th September, 1928. G. O. No. 1279-G, dated the 13th January, 1936, No. 3801/XVIII-82—1934, dated the 18th November, 1937 and D. P.	Chief Inspectoress of Girls' Schools, United Provinces, Lucknow.

Two orderly peons and 2 office peons of the office of Chief Inspectoress of Girls' Schools, United Provinces, Lucknow, at Rs. 10-12-0 per suit every third year.

<p>L's letter No. G.2465, dated the 18th July, 1938.</p> <p>Orderly peon attached to the office of each Divisional Inspector of Girls' Schools at Rs. 10.12.0 per suit, including all necessities, every third year.</p>	<p>G. O. No 1283/ XII—280, dated the 23rd July, 1938.</p> <p>G. O. No. 3702/ XVIII.270, dated the 13th January, 1936, No. 3801/XVIII.83— 1934, dated the 18th November, 1937 and D. P. L's letter No. G.2465, dated the 18th July, 1938</p>	<p>Inspector of Girls' Schools.</p> <p>Wear: clothing every third year to the peon of the Inspector of Sanskrit Pathshala, Unit of Provinces, at a cost of Rs 10.12.0</p>	<p>G. O. No 1495/ 798, dated the 14th August, 1939.</p> <p>G. O. No. 3702/ XVIII.270, dated the 13th January, 1936, No. 3801/XVIII.83— 1934, dated the 18th November, 1937 and D. P. L's letter No. G.2465, dated the 18th July, 1938.</p>
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Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
37—Education —contd.	Inspection	Clothing of peons	Warm clothing every third year to the peon of the Inspector of Arabic Madrasas, United Provinces, at a cost of Rs. 10-12-0 per suit.	G. O. No. 215/XII—32, dated the 10th February 1916.	Inspector of Arabic Madrasas, United Provinces.
	Ditto	.. Clothing ..	Supply every third year, of warm clothing to the peon of the Inspector of Muhammadan Schools, United Provinces, at a cost of Rs. 10-12-0.	G. O. No. 127/XII—9, dated the 1st February, 1917.	Inspector of Muhammadan Schools.

	of Inspectors Schools.
Clothing of peons	<p>I.^o letter No. G./2455, dated the 18th July, 1938.</p> <p>G. O. No. 577/XII —8, dated the 15th May, 1930.</p> <p>G. O. No. 3702/ XVIII-279, dated the 18th Jan- uary, 1936, No. 3801/XVIII-83— 1934, dated the 18th November, 1937 and D. P. I.^o letter No. G./2455, dated the 18th July, 1938.</p> <p>Supply of warm clothing every third year to the Peons of Deputy Inspectors of Muhammadan Schools at a cost of Rs. 10-12.0 each per suit.</p>
	<p>Warm clothing to the two orderly peons of the Inspector, one orderly peon of the Accountant and one office Peon of the office of the Inspector of European Schools, United Provinces, at a cost of Rs. 10-12.0 per suit each every third year</p> <p>Warm clothing to the two orderly peons of the Inspector, one orderly peon of the Accountant and one office Peon of the office of the Inspector of European Schools, United Provinces, at a cost of Rs. 10-12.0 per suit each every third year</p> <p>Inspectors of Euro- pean Schools, United Provinces.</p> <p>G. O. No. 146/XII —312, dated the 6th February, 1917</p> <p>G. O. No. 3702/ XVIII-279, dated the 18th Jan- uary, 1936, No. 3801/XVIII-83— 1934, dated the 18th November, 1937 and D. P. I.^o letter No. G./2455, dated the 18th July, 1938.</p>

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
37.—Education —contd.	Inspection ..	Clothing of Peons ..	Warm clothing every third year at a cost of Rs 10-12-0 to the peons of the Assistant Inspector of Girls' Schools, Lucknow.	G. O. No. 375/XII —457, dated the 14th March, 1911.	Inspectress of Girls' Schools.
			Orderly peons one each at Rs 10-12-0 of Principal Assistant College, and Queen's College, Benares, every third year	(Dr. No. L. G./ 4945—T. M/32/ G. O. No. 1881/ XVIII—798, dated the 14th September, 1928).	Principal, Sanskrit College and Queen's College, Benares
			To all Head Warders and Warders—	G. O. No. 3702/ XVIII-279, dated the 13th Jan- uary, 1936, No. 3801/XVIII-83— 1934, dated the 18th November, 1937 and D. P. I. & letter No. G/2455, dated the 18th July, 1938.	Rs.
			1. One Kaku coat.	2 4 0	G. O. No. 536/XV —157, dated the 2nd July 1908, No. 1628-G/XV,
			2. One pair of putties	1 0 0	
			3. One Khaki sofa	1 14 0	
			4. One yard blue fringe for sofa for Head warders only	0 1 11	
			Government Schools, special Reformatory School, (Chunar).		

Registrar, Departmental Examinations.	Ditto	Warm clothing.	Ordinary peon of the Registrar at a cost of Rs. 8-12-0 every third year.	G. O. No. 537-G. dated the 24th April 1936.
Registrar, Government Sanskrit College Braman-nations, Benares.	All minor heads ..	Blankets at Rs 4-4-0 each every third year to the chaukidars attached to Government offices in the plains and every second year in hills at Rs 5-8-0.	C. O. No. 1162/ XVIII-298, dated the 22nd September, 1930 and No. 247/ XVIII-460-1934, dated the 17th February 1937.	D. P. I.'s letter No. 2455, dated the 18th July, 1936.

Registrars.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
36.—Medical Establishment-Superintendence.	Clothing of peons	Inspector-General of Civil Hospitals .. Two office peons at Rs. 10-12-0, every third year	.. ..	G. O. No. 1866/XII—229-C., dated the 30th August, 1904. G. O. No. 1881/XVIII—798, dated the 14th September, 1928, No. 3702/XVIII—279, dated the 13th January, 1936 and No. 3801/XVIII—83 -1934, dated the 18th November 1937.	Inspector-General.
District Officers.	Medical	Ditto	Supply of warm clothing every third year to the two bardaih peons attached to the Civil Surgeon of Garhwal at a cost of Rs. 10-12-0 per suit.	G. O. No. 1064/XII—26, dated the 10th August, 1915. (D.Y. No. I G. 3456, T. M. 1102.	The Civil Surgeon, Garhwal.

<p>No. 2203/XVIII— 460, dated the 26th September 1934, and No. 247/XVIII—460. 1934, dated the 17th February 1937.</p>	<p>All orderly peons of Civil Surgeons in the United Provinces at Rs. 10.12-0 per suit, every third year except in Dehra Dun, Mussoorie and districts of Kumaon Division, where it may be renewed every alternate year.</p>	<p>G. O. No. 360/ XII—43.1907, dated the 22nd February 1907, Dy. No. L.G./ 4955—7463. G. O. No. 1881— 798, dated the 14th September 1928.</p>
<p>Medical establishment, district medical officers.</p>	<p>Clothing of peons</p>	<p>No. 3702/XVIII— 279, dated the 13th January 1936, and No. 3801/ XVIII—8-3-1934, dated the 18th November 1937.</p>
<p>Mufassil Hospitals and Dispensaries.</p>	<p>Uniform for nurses and servants.</p>	<p>G. O. Ro. 124/V— 135, dated the 4th March 1912 (Dy. No. L. G. 6443—P. M. 14352)</p> <p>G. O. No. 476/XII, dated the 17th March 1921. No. 3702/XVIII—279, dated the 15th January 1936.</p> <p>(1) Nurses and matron attached to the European Civil Hospital, Allahabad, are to be supplied with warm light uniforms every alternate year at an annual cost of Rs. 75 for the matron and for each nurse.</p> <p>(2) Servants attached to the above hospital are to be supplied with warm and light uniforms every third year at a cost of Rs. 15-8-0 for each servant so long price of clothing is abnormally high.</p>

Contingent-Charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority	Drawing Office.
18.—Medical contd.	Chemical Examiner.	Clothing of persons	For two orderly persons at Rs. 10-12-0 per suit .. every third year.	G. O. No. 588/XII —43/1907, dated the 24th March, 1908. Dr. No L.G./5420, T.M./ 2067 G. O. No. 1881/ XVIII—798, dated the 14th September, 1928, and No. 3801/ XVIII—83-1934, dated the 18th November 1937.	Chemical Examiner, Government Analyst and Bac- teriologist for U. P. and C. P.
		Clothing ..	Biennial supply of a suit costing Rs 7 each to nine servants employed in the laboratory of the Chemical Examiner, United Provinces, and Rs. 7 each to two more servants.	G. O. No. 402/XII —8, dated the 7th May, 1918, G. O. No. 1401/VI dated the 19th April, 1929 and No. 3702/ XVIII—279, dated the 13th January 1936	The Chemical Examiner.
Mental Hospital..	Ditto	..	Male warders at Rs. 10 per annum each and female warders at Rs. 5 per annum each.	G. O. No. 1170/VII —446, dated the 2nd April, 1913, T. M./37.	Superintendent, Mental Hospital.

				G. O. No. 1481/VI —1039, dated the 8th April, 1916, Dr. L. G. 185/ T. M. 2254. G. O. No. 1232/169 dated the 7th July, 1930.
			[Period of renewal of warm-clothing is every 2nd year in hills and every 3rd year in Plains Period of renewal of drill-trousers (to be supplied in hills only) is every year.]	
39.—Public Health Establishment. (a) Superintend- ence.	Warm	Clothing	<i>Assistant Directors of Public Health, I & II Ranges.</i> 4 orders (2 for each Range) at Rs 10-12-0 each <i>Assistant Director of Public Health (Malariology).</i> 2 office peons (1 in each Range) @ Rs. 10-12-0 each <i>Provincial Hygiene Institute.</i> 1 orderly to Medical Officer I/c & I Lecturer. @ Rs. 10-12-0 1 orderly to II Lecturer 1 " " to III " " <i>Assistant Director of Public Health (Malariology).</i> 1 orderly to Assistant Director of Public Health. 1 Orderly to Senior Assistant @ Rs. 10-12-0 Malaria Officer. dated the 8th 1 Orderly to Junior Assistant Malaria Officer.	G. O. No. 966/ XVIII—798, dated the 8th June 1929. G. O. No. 172/ XVIII—798, dated the 31st January 29. G. O. No. 966/ XVIII—798, dated the 8th June 1929. G. O. No. 966/ XVIII—798, dated the 8th June 1929.
				Medical Officer In charge Provincial Hygiene Institute, U. P., Assistant Director of Public Health, (Malariology).

Contingent charges regulating by sanctioned scale (clothing).—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
30.—Public Health—cond.	A.—Public Health Establishment. (a) Superintendent.	Warr. Clothing.	<i>Medical Officer Incharge (Hygiene Publicity Bureau).</i> 1 Orderly to Medical officer I/c 1 Orderly to Assistant Hygiene Publicity Officer (Senior) 1 Orderly to Assistant Hygiene Publicity Officer (Junior)	G. O. No. 966/ XVIII—798, dated the 8th June 1929.	Medical Officer In-charge Hygiene Publicity Bureau.
<i>Public Analyst to Government, U. P.</i>					
	2 Office peons	.. ..	2 Office peons	@ Rs. 10-12-0 each.	G. O. No. 1207/ XII—355, dated the 30th Novem- ber 1936.
	7 Laboratory Attendants	.. ..	7 Laboratory Attendants		G. O. No. 1049/ XVI—233, dated the 18th De- cember 1932.
					G. O. No. 378/ XVIII—853, dated the 24th December 1936.
<i>District Medical Officers of Health.</i>					
	33 Orderlies of District Medical Officers of Health.		33 Orderlies of District Medical Officers of Health.	@ Rs. 10-12-0 each.	G. O. No. 434/ XVIII—798, dated the 20th March 1930.
	11 Orderlies of Assistant Medical Officers of Health.		11 Orderlies of Assistant Medical Officers of Health.		District Medical Officer of Health of the district.
	20 Orderlies of Epidemic Medical Officers of Health.		20 Orderlies of Epidemic Medical Officers of Health.		

Drill trousers ..	1 Orderly of District Medical Officer of Health, Garhwal. 1 Orderly of Assistant Medical Officer of Health, Naini Tal.	@ Rs. 1-0-7 each.	G. O. No. 1162/ XVII, dated 22nd July 1930.	Ditto.
<i>School Health Officers.</i>				
Warm clothing ..	13 Orderlies @ Rs. 10-12-0 each	..	G. O. No. 2/49/R. D.1367, the 21st Janu- ary 1939.	School Health Officers, Lucknow, Benares, Cawn- pore, Allahabad, Agra for these five stations. Municipal Medi- cal Officers of Health of Shaha- manpur, Meerut, Berail, Morad- abad, Shahjahan- pur, Jhansi, Go- rakhpur, Fyzabad for these eight stations.
<i>Government Vaccine Depot, Patwadangar.</i>				
Warm clothing ..	2 office peons @ Rs. 10-12-0 each 2 office peons @ Rs. 1-0-7 each	.. ..	G. O. No. 1881/ XVII-798, dated the 14th September 1928.	Superintendent, Government Vaccine Depot Patwadangar.
<i>A.—Public Health Establishment (b) Government Vaccine Depot.</i>				
Warm clothing ..	Drill-trousers.	..	G. O. No. 1162/ XVII-798, dated the 22nd July 1930.	

Contingent charges regulated by sanctioned scale (*clothing*).—contd.

Major Head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
39.—Public Health—contd.	A.—Public Health Establishment (a) Superintend- ence.	Blankets.	(Period of renewal is every 2nd year in hills and 3rd year in plains.)	Director of Public Health, U.P.	Director of Public Health, U.P.
		Blankets	1 Chowkidar @ Rs. 4.4-0 each	G. O. No. 1162/ XVIII—798, dated the 22nd July 1930.	G. O. No. 1162/ XVIII—798, dated the 22nd July 1930.
			2 Office peons (on temporary) 1 Jamadar 2 orderlies who go to hills } @ Rs. 5.8-0 2 orderlies who go to hills } @ Rs. 5.8-0 each.	G. O. No. 1881/ XVIII—798, dated the 14th September 1928.	Ditto ..
			1 office peon @ Rs. 4.4-0	G. O. No. 1162/ XVIII—798, dated the 22nd July 1930.	Medical Officer In- charge. Provincial Hygiene Institute, U.P.
			Chowkidar @ Rs. 4.4-0	G. O. No. 1162/ XVIII—798, dated the 22nd July 1930.	

<i>Assistant Director of Public Health I Range, Meerut.</i>	
2 orderlies who go to the hills @ Rs. 5-8-0 each ..	G. O. No. 1162/ XVIII-798, dated the 22nd July 1930.
<i>Assistant Director of Public Health II Range, Allahabad.</i>	
1 Office peon @ Rs. 4-4-0	G. O. No. 1881/ XVIII-798, dated the 14th September 1928.
2 orderlies who go to the hills at Rs. 5-8-0 each	G. O. No. 1162/ XVIII-798, dated the 22nd July 1930. <i>District Medical Officer of Health, Lucknow.</i>
1 Office peon @ Rs. 4-4-0	G. O. No. 1881/ XVIII-798, dated the 14th September 1928
<i>District Medical Officer of Health, Allahabad.</i>	
1 Office peon at Rs. 4-4-0	G. O. No. 1881/ XVIII-798, dated the 14th September 1928.
<i>District Medical Officer of Health.</i>	
All chowkidars (31 at present) @ Rs 4-4-0 each ..	G. O. No. 1162/ XVIII-798, dated the 22nd July 1930.
A.—Public Health Establishment (c) Medical Officers of Health.	District Medical Officer of Health, Allahabad.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
39.—Public Health—contd.	A.—Public Health Establishment (a). (c) Medical Officers of Health.	Blankets ..	<i>Assistant Director of Public Health, Epidemiology Branch,</i> 1 Office peon at Rs. 4-4-0	G. O. No. 1881/ XVIII—798, dated the 14th September 1928.	Assistant Director of Public Health Epidemiology Branch.
Ditto. ..	Ditto ..	1 Chowkidar Mali	<i>Government Vaccine Depot, Patna Dangar.</i>	G. O. No. 2319/ XII—413, dated the 28th December 1907.	Superintendent, Government Vaccine Depot, Patwadangar.
		1 Gwala		G. O. No. 1275/ XII—355, dated the 19th August 1912.	
		16 Coolies		G. O. No. 687/XII —203, dated the 7th July 1917.	
8	Do. (Temporary)		G. O. No. 1669/ XXXIII—798, dated the 18th October 1930.	
1 Sweeper 2 Peons	 }		G. O. No. 1162/ XVIII—798, dated the 22nd July 1930.	

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40.—Agriculture. Experimental cul- tivation.	Warm clothing ..	Servants employed in supervising labourers on all Government farms in the U. P. Rs. 10 for turbans, every third year.	G. O. No. 2300/ XII—398, '05, dated the 19th September, 1905 (Dy. No. L. G./ 227) and 3702/ XVIII—279, dated the 13th January 1936.	Director of Agri- culture.
Agriculture Experi- mental Farms.	Clothing of peons	Every third year turbans and blankets at annual cost of Rs 150 to the chankidars employed in the various agricultural stations in the province.	G. O. No. 1942-43/ XII-381, dated the 16th Novem- ber, 1909. (Dy. No. L. G./ 2960—T. M./4766.) G. O. No. 388/XII —94, dated the 6th March, 1914. Dy. No. 20356/ T. M.—1107 and 3702/XVIII—279, dated the 13th July, 1936.	Deputy or Assis- tant Director of Agriculture.
	Botanical and other public gar- dens—Taty Gardens, Agree.	Supply at a cost not exceeding Rs. 13 of 2 khunki drill suits biennially to each chankidar attached to the following public gardens in Agrah. Chand- dar.	G. O. No. 133/XII —219, dated the 26th January, 1916. (Dy. No. L. G. 6641, T. M. 2209). G. O. No. 377/XVIII —798, dated the 5th March, 1929 and 3702/XVIII —279, dated the 13th January, 1936.	Collector. Collector.
		1. Sikandra .. 2. Itmad-ud-daula .. 3. MacDonnel Park .. 4. Rambagh .. 5. Hewett Park ..	1. 2. 15 1 8 Total 32	N.B.—The charge should be met from the normal budget of the gardens and no additional grant will be made by Government for the purpose.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per a.mt including all accessories.	Sanctioning authority.	Drawing Officer	
40. Agriculture	Superintendence, Agriculture, Agriculture Engineer, etc., etc.	Warm clothing . .	Every third year Rs. 10-12-0 to the following :— Deputy Director of Agriculture .. 2 peons Agriculture Engineer .. 2 peons. Personal Assistant to Director of Agriculture .. 1 peon. Principals of Agriculture College and Schools .. 1 peon each Economic Botanist, Assistant Economic Botanist, Agricultural Chemist and Assistant Agricultural Chemist .. 1 peon each. Plant Pathologist .. 1 peon. Entomologist .. 1 peon. Divisional Superintendent of Agriculture and Accounts Officers .. 1 peon each. Assistant Engineers .. 1 peon each. Assistant Deputy Directors of Agriculture .. 1 peon each. Superintendents of Gardens .. 1 peon each.] Warm clothing every third year to the two peons attached to the office of the Superintendent, Kumaon Government Gardens, at a cost of Rs. 10-12-0 each and one blanket at Rs. 4-4-0 to the shankadar of the office every year (maximum rate Rs. 5-8-0)	G. O. No. 1162/XVIII-798, dated the 22nd July, 1930, No. 3702/XVIII-275, dated the 13th January, 1936 and No. 1891 XVII-88-1934, dated the 18th November, 1937.	C. O. No. 1162/XVIII-798, dated the 22nd July, 1930 G. O. No. 1881/XVIII-798, dated the 14th September, 1928. No. 3702/XVIII-275, dated the 13th	Superintendent, Kumaon Government Gardens.

	Ditto	Supply of blankets every third year at a cost of Rs. 2 each to 80 coolies employed in the Kurnaon Government Gardens.	January, 1936 and No. 3801/XVIII- 83-134, dated the 15th Novem- ber, 1937 G. O. No. 1130/XII —213, dated the 22nd July, 1912 (D.Y. No. L. G. 2066-T.M./1641). No. 3702/XVIII- 279, dated the 13th January, 1936 and No. 3801/ XVIII-83-134, dated the 18th November, 1937. G. O. No. 1881/ XVIII-798, dated the 14th September, 1928. G. O. No. 1045/ and 1780/XVIII, dated the 22nd June, 1929 and 3rd October, 1929. No. 3702/XVIII- 279, dated the 13th January, 1936, No. 2690/ XVIII-595, dated the 2nd January, 1934, and No. 3801/XVIII-83- 134, dated the 18th November, 1937.	Ditto	Direction, Veter- inary Services.
Botanical Gardens —Kurnaon Gar- dens.	Ditto	Contingencies (non- contract) Other charges—Wear Clothing.	Three peons at Rs. 10-12-0 each every third year..	Ditto	
41. Veterinary Superintendence..				Superintendent, Civil Veterinary Department, Agra, Lucknow, Alahabad Circles.	

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major Head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
41. Veterinary	Superintendent.	Blankets	One chankidar at Rs. 4-4-0 every third year.	G. O. No. 3702/ XVIII—279, dated the 13th January, 1936, and No. 247/ XVIII-460-1934, dated the 17th February, 1937.	Director, Veteri- nary Services, U. P.

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42. Co-operative Registrar, Co-operative Clothing Peons.	of	Every third year :-	G. O. No. 1881/ XVII-798, dated the 14th September, 1928.	Registrar, operative Societies.	Co- operative Credit Societies.
		Two orderly peons of Registrar at Rs. 10-12-0 each.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937, and No. 3801/ XVIII-83-134, dated the 18th November, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, No. 3702/XVII-279, dated the 13th January, 1936, and No. 247/ XVIII-460-1034, dated the 17th February, 1937.	Director of Industries.
		Three orderly peons of Deputy Registrar at Rs. 10-12-0 each.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937, and No. 3801/ XVIII-83-134, dated the 18th November, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Fourteen orderly peons of Assistant Registrar at Rs. 10-12-0 each.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937, and No. 3801/ XVIII-83-134, dated the 18th November, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Eight chankidar at Rs. 4-4-0. each.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937, and No. 3801/ XVIII-83-134, dated the 18th November, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Chankidar of Director of Industries Office, blanket at Rs 4-4-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Chankidar of the Stores Purchase Department, blanket at Rs. 4-4-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Warm clothing ..	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
43. Industries	..	Stores Purchase officer, two orderly peons at Rs. 10-12-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Provincial Harcourt Butler Technological Institute, two orderly peons at Rs 10-12-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Two office peons at Rs. 10-12-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Industrial Chemist, one orderly peon at Rs. 10-12-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.
		Two laboratory bearers at Rs. 10-12-0 every third year.	105, dated the 6th December, 1930, No. 3702/ XVIII-270, dated the 13th January, 1936, No. 247/ XVIII-460-1034, dated the 17th February, 1937.	G. O. No. 1047/ XVII-798, dated the 22nd June, 1929, G.O. 279, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November,	Ditto.

Contingent charges regulated by sanctioned scale (clothing)—contd.

Major head.	Minor head.	Detailed head.	Sanctioned scale per unit including all accessories.	Sanctioning authority.	Drawing Officer.	Director of Industries.
43—Industries—contd.	..	Worn clothing.	One orderly peon of each of the six Divisional Superintendents of Industries at Rs. 10-12-0 every third year. One orderly peon of each of the following heads of technical and industrial institution at Rs. 10-12-0 every third year (1) Principal, Technical School, Lucknow. (2) Ditto Gorakhpur. (3) Ditto Jhansi. (4) Principal, School of Arts and Crafts, Lucknow. (5) Controller, United Provinces Arts and Crafts, Emporium, Lucknow. (6) Principal, Weaving Institute, Benares. (7) " Carpenter School, Allahabad. (8) " School of Dyeing and Printing, Cawnpore. (9) Principal, Textile School, Cawnpore. (10) Wood Technologist, Central Wood Working Institute, Bareilly.	G. O. No. 1047/XVIII-638, dated the 22nd June, 1929, G. O. No. 3702/XVIII-279, dated the 13th January, 1930 and No. 3081/XVIII-83-1834, dated the 18th November, 1937.		

(11) Headmaster, Leather Working School, Gawn-pore.		G. O. No. 584/ XVIII-798, dated the 14th April, 1931.
An office peon to the Wood Technologist to Government, Bareilly, may be designated as an orderly peon who may be supplied with Warm clothing every third year at Rs. 10-12-0.		G. O. No. 1047/ XVIII-798, dated the 22nd June, 1929, No. 3702/XVIII—270, dated the 13th January, 1936,
Warm clothing every third year at Rs. 10-12-0 to one of the remaining office peons of the Wood Technologist on the assumption that he acts as an outside messenger.		No. 247/XVIII- 400—1934, dated the 17th February, 1937 and No. 3801/XVIII- 83-1934, dated the 18th November, 1937.
Clothing ..	Chief Inspector of Factories and Boilers	3. Chaitikdar of office of Chief Inspector of Factories and Boilers, blanket at Rs. 4-4-0 every third year.
47.—Miscellaneous Departments	Chief Inspector of Factories and Boilers	G. O. No. 1162/ XVIII-798, dated the 22nd July, 1930.
..	Chief Inspector of Factories and Boilers	No. 3702/XVIII— 270, dated the 13th January, 1936, and No. 3801/XVIII-83- 1934, dated the 18th November, 1937.
56.—Stationery and Printing.	Government Press	G. O. No. 1162/ XVIII-798, dated the 22nd July, 1930.
Warm clothing ..	Government Press	

Contingent charges regulated by sanctioned scale (clothing)—concl.

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing Officer.
50.—Stationery and Printing— <u>contd.</u>	Government Press	Clothing ..	Khaki uniform to chankidar, Branch Press, Lucknow every alternate year, and a great coat at Rs 10 every third year.	G. O. No. 389/XVIII, dated the 5th March, 1929. No. 3702/XVIII-279, dated the 13th January, 1930, and No. 3801/XVIII-83. 1934, dated the 18th November, 1937.	Ditto.
		Warm clothing ..	Warm clothing to peon who accompanies Camp Press to Naini Tal at Rs. 10-12-0 every second year.	G. O. No. 1881/XVIII-798, dated the 14th September, 1928. No. 3702/XVIII-279, dated the 13th January, 1936, and No. 3801/XVIII-83. 1934, dated the 18th November, 1937.	Ditto.
		Clothing ..	Two shirts and two pairs of shorts every six months to each of the five employees whose duty it is to attend to belting, oiling, etc., at a cost not exceeding Rs. 80 per annum.	G. O. No. 432-VII-613 (Indl. Civil) 1935 F. D. endt. 432 (1)-VII-613-1935 S. I. Dy. No. 183, No. 3702/	Ditto.

<p>XVIII—279, dated the 18th January, 1936, and 3801/XVIII- 83-1934, dated the 18th Nov- ember, 1937.</p> <p>Khaki uniform to watch and ward staff at Rs. 130 per annum on the understanding that it will not on this account be necessary to increase the allowment in the Press Budget for clothing of peons.</p>	<p>G. O. No. 996/VII- 6-0, dated the 5th August, 1927, 3702/XVIII-279, dated the 18th January, 1936, and No. 3801/ XVIII-83-1934, dated the 18th November, 1937.</p>	<p>Ditto.</p>
<p>Warm Coat. ..</p>	<p>10 Great coats at Rs. 110 every third year for the Watch and Ward Staff.</p>	<p>G. O. No. 66/VII- 655, dated the 17th January, 1937, and No. 3801/XVIII-83— 1934, dated the 18th November, 1937.</p>
<p>Secretary, Soldier's Board, U.P.</p>	<p>Contingencies (non- contract).</p> <ol style="list-style-type: none"> One warm suit, Rs. 35 to be supplied every 3rd year. One Blanket, Rs. 4.4 to be supplied every 3rd year. One cotton Chapkan, Rs. 7.8 to be supplied every year. 	<p>(G. O. No. 782/XX- 6, dated 7th March, 1933, Dy. No. T. M./1476 and No. 247/ XVIII/460-1934, dated the 17th February, 1937.</p>
<p>55.—Miscel- laneous.</p>		

APPENDIX C, PART III.

(SEE THE TREASURY MANUAL, PARA. 58.)

Contingent charges regulated by sanctioned scale.

Major Head.	Minor and Sub-head.	Detailed heads.	Sanctioned scale.	Sanctioning authority.	Drawing Officer.
27.—Administration of Justice.	High Court of Judicature.	Allowances to witnesses and jurors.	Carriage allowance at Rs. 2 per diem is allowed to Europeans and Eurasians and Rs. 0.80 per diem to Indians empanelled as jurors in original trials between 14th April and 15th October excepting clerks of offices adjoining the High Court. (For scale of allowances to witnesses, see High Court Rules for Criminal Courts).	G. O. No. 22276/VI, dated the 4th August, 1893.	Registrar.
	Civil and Sessions Courts.	Diet allowance to complainants and witnesses.	As laid down in the High Court Rules (Civil) and rules of the Qudh Civil Digest.	... Judges.	G. O. No. 22276/VI, dated the 4th August, 1893.
27.—Administration of Justice.	Criminal Courts General Establishment.	Diet to witnesses and assessors.	As laid down in the Manual of Government orders	G. O. No. 72(V-441-B), dated the 20th April, 1901 and paras. 859 and 860 of the Medical Manual.	Magistrates.
38.—Medical	Hospitals and dispensaries, Mafusal hospital and dispensaries.	Diet of patients	(a) For Europeans at Re. 1 per diem; (b) For Indians As. 0.4-0 per diem, but this may be raised when necessary in individual cases. (c) A maximum diet rate of As. 0.4-0 per diem in the plains and As. 6-0 per diem in the hills has been fixed for patients connected with cases under trial sent to a dispensary by the police.	Civil Surgeon.	

Diet of Nurses	Nurses are given a board allowance of Rs. 30 each	I. G., C. H., No. 1281, dated the 16th February, 1911. Dy. No. I.M./1911.	Ditto.
Lunatic Asylum	Diet of patients	The average cost per patient for ordinary Indian mental patient should not exceed Rs. 68-7 per annum and that for better class Indian patient it is not to exceed As. 0-9-6 per diem and for Anglo-Indian Patients Rs. 300/- per annum.	G. O. No. 60/V-670-B, dated the 29th February, 1904, and para. 31 of the Mental Hospital Manual.
57.—Miscellaneous Department.	Emigration	Charges for registering grant.	Two annas per every emigrant registered ..
57.—Miscellaneous.	Donation for charitable purposes.	Dueting of or. plans.	Rupees 3 each per mealmen for orphans. This rate also applies to foundlings or friendless children of female prisoners and female lunatics sent to the Arya Samaj and Anjuman Islamia Orphanages at Bareilly. The order takes effect from 1st April, 1911.
			G. O. No. 468/S-48, dated the 28th November, 1910. Dy. No. L.G./3000. T. M./5664 and G. O. No. 73/S-48, dated the 2nd March, 1911. Dy. No. L.G./4577, T. M./7517.

Contingent charges regulated by sanctioned scale—contd.

Major Head.	Minor and Sub-head.	Detailed head.	Sanctioned scale.	Sanctioning authority.	Drawing Officer.
57.—Miscellaneous—contd.	Donation for charitable purposes—contd.	Rewards for destruction of wild animals.	In view of the financial position Government have decided that no rewards should be paid for the destruction of wild animals subject to the following remarks :—	G. O. No. 1486-C [*] III-174, dated the 7th July, 1931.	Magistrate or Deputy Commissioner.

- (1) Rewards will continue to be given for the destruction of man-eaters at the rates given in Note 1 of paragraph 1736 of the Manual of Government Orders.
- (2) The Governments are prepared to reconsider their decisions in respect of any area in which the local authorities can make out a special case for granting rewards.

* Cost to be met from the annual repairs grant of the godowns and bridges concerned.

† Note.—The charge should be drawn on Form No. 285 (old) or 292 (new) and must bear the following certificate :—

“ I declare that the number of recruits named above have been enlisted under my orders and that the allowance and the cost of their beds and blankets charged in this bill have not been drawn before.”

APPENDIX D.—(SEE PARAGRAPH 58).
Contingent expenditure passed on fully vouched bills.

Major heads.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks
7.—Land Revenue	Charges of district administration. <i>General establishment.</i>	1. Advance for civil suits* .. 2. Purchase of tents* .. 3. Purchase of books, etc.* .. 4. Rents* .. 5. Purchase and repair of typewriters and duplicators. 6. Telephone charges. 7. Cost of erecting boundary pillars.	{ Collector or Deputy Commissioner.	A. Supported by a copy of sanctioning order or on bills previously countersigned.
Management of Government estates. <i>(Stone quarry charges.)</i>	Mirrapur.	1. Rewards to informers and captors .. 2. Travelling allowance and diet-money to witnesses	..	Supported by a copy of Magistrate's order. Supported by a certificate as in the case of similar charges under 27—Administration of Justice.
	<i>Collection of Revenue.</i>	1. Purchase of tents 2. Compensation for (or purchase of) land. 3. Purchase of elephants 4. Construction and repairs to boundary pillars. 5. Retesand taxes .. 6. Pay of menials .. 7. Rent, commission and allowances .. 8. Dues to headman and padhangs .. 9. Law charges .. 10. Other miscellaneous charges .. 11. Forest grazing establishment contingencies.	{ Collector, Deputy Commissioner or Special Manager.	The sanction of the Commissioner will be required for items in excess of Rs. 500.

TREASURY MANUAL*Contingent expenditure passed on fully vouched bills—contd.*

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
Land Revenue— <i>contd.</i>	Management of Government estates— <i>contd.</i> Collection of Revenue—contd.	12. Construction and repair of wells 13. Charges for clearing of water course 14. Other miscellaneous improvement .. 15. Cattle breeding .. 16. Subscription to schools, dispensaries .. 17. Canal charges .. 18. Compensation for water mills .. 19. Rent commission and allowances .. 21. Law charges .. 21. Subscriptions to schools, dispensaries and vaccination .. 22. Construction and repair of walls .. 23. Other miscellaneous improvements ..	Collector	The sanction of the Commissioner will be required for items in excess of Rs. 500.
	Outlays on improvement. Survey and settlement services. <i>Survey and Settlement Services.</i>	1. Purchase of tents .. 2. Rents ..	Settlement Commissioner, Settlement Officers.	
	<i>Land Records.</i> <i>Superintendence.</i>	1. Purchase of tents .. 2. Purchase of books .. 3. Purchase and repair of typewriters and duplicators .. 4. Telephone charges .. 5. Rents ..	Secretary, Board of Revenue (Land Records).	Supported by a copy of the order sanctioning the reward only when the Drawing Officer is himself not the sanctioning officer.
Kanungo establishment		1. Building advances to patwaris .. 2. Reward† ..	Collector or Deputy Commissioner. Ditto, ..	

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8.—Provincial Excise.	Superintendence	1. Office rent† Commissioner of Excise.
District Executive ment. Distilleries ..	Establish-	2. Uniform and equipment;† 3. Purchases of books and publica- tions;† 4. Purchase and repair of typewriters and duplicators. 5. Purchase of tents.	Collector or Deputy Commissioner.
9.—Stamps ..	Charges for the sale of General Stamps.	1. Rewards 1. Distillery apparatus purchased in the country.* 2. Distillery apparatus supplied from Europe.* 3 Freight paid on distillery apparatus supplied from Europe.*	Collector or Deputy Commissioner.
11.—Registration	District charges	Rewards* (1) Purchase of furniture (for newly- created offices*). (2) Rents*. (3) Purchase and repair of typewriters and duplicators.	District Registrar Supported by a copy of Inspector- General's order or on bills previously countersigned by him.
	Superintendence	1. Purchase of tents 2. Purchase and repair of typewriters and duplicators. 3. Purchases of books and publications ..	Inspector-General of Registration.

*The expenditure under these heads is watched against Provincial allowance.
†The expenditure is watched against Provincial grant.

Contingent expenditure passed on fully vouched bills—contd.

Major heads.	Minor and sub-heads.	Detailed head	Drawing officer.	Remarks.
25.—General Administration.	Staff and household, etc., General Secretariat.	<p>{ 1. Purchase of tents 2. Rents, rates and taxes. 3. Carriage of records. 4. Contingencies and miscellaneous.</p> <p>(Hill journey charges) ..</p> <p>6. Purchase and repair of typewriters and duplicators. 7. Stores supplied from Europe. 8. Freight paid on stores supplied from Europe.</p>	.. .. ..	Secretary to Government.
	Legislative Council and Legislative Assembly.	<p>1. Purchase of books and library expenditure. 2. Purchase and repair of typewriters and duplicators. 3. Purchase of furniture. 4. Upkeep of residences of members.</p> <p>5. Purchase of motor car.</p>	.. .. .. .. ..	Secretary, Legislative Council.
Ditto ..	Board of Revenue	<p>1. Purchase of tents 2. Section writing .. 3. Purchase and repair of typewriters and duplicators. 4. Purchase of books .. 5. Tour charges (other than under the hill journey rules). 6. Subscription to Periodicals.</p>	.. .. .. .. .. ..	Secretary, Board of Revenue.

Hill Journey charges	{		1. Rents, rates and taxes 2. Contingencies and miscellaneous 3. Carriage of records	..	
Local Fund Audit Establishment	1.	Contingencies	..	..	Examiner, Local Funds.
Public Service Commission	..	1. Pay of menials 2. Postage and telegram charges. 3. Hot and cold weather charges. 4. Books and periodicals. 5. Clothing of peons. 6. Purchase and repair of typewriters. 7. Purchase and repair of bicycles. 8. Telephone charges. 9. Examination charges. 10. Coat of furniture.	..	..	Secretary, Public Service Commission.
Central Court of Wards	..	1. Purchase of tents. 2. Purchase and repair of typewriters 3. Purchase of books	..	..	Secretary, Central Court of Wards.
Hill Journey charges	-	4. Tour charges 5. Subscription to periodicals	..	..
Commissioners of Divisions.	..	1. Rents, rates and taxes 2. Contingencies and miscellaneous 3. Carriage of records.	..	..	Commissioners
District Administration	-	1. Purchase of tents 2. Telephone charges 3. Printing charges 4. Purchase of books 5. Purchase and repair of typewriters and duplicators. 6. Rents.	..	..	Collector or Deputy Commissioner.

Contingent expenditure passed on fully vouched bills—contd.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
Court of Wards	.	Purchase and repair of typewriters and duplicators.	Commissioner.	
High Court	1. Purchase of books .. 2. Telephone charges. 3. Purchase and repair of typewriters, etc. 4. Purchase and repair of cycles. 5. Other charges. 6. Charges incurred on refused copies under V. P. P. system.	Registrar, High Court.	
Law officers Legal Remembrancer and Government Advocates.		1. Purchase and repair of typewriters and duplicators.	Legal Remembrancer.	
Advocate General	..	1. Purchase of books and periodicals .. 2. Telephone charges. 3. Purchase and repair of typewriters. 4. Purchase and repair of cycles. 5. Other charges	Advocate General.	
Legal Remembrancer and Government Advocates.		1. Purchase of books and periodicals .. 2. Telephone charges. 3. Purchase and repair of typewriters. 4. Purchase and repair of cycles. 5. Other charges. 6. Rents. 7. Carriage of records. 8. Fees to outside Counsel in criminal cases. 9. Fees to outside Counsel in Civil suits. 10. Law charges in pauper and other suits.	Legal Remembrancer.	

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Chief Court	Hill journey charges	Registrar, Court.	Chief Court.
	1. Rents, rates and taxes. 2. Contingencies and miscellaneous. 3. Carriage of records.		
	1. Purchase of books and periodicals .. 2. Telephone Charges. 3. Purchase and repair of typewriters. 4. Purchase and repair of cycles. 5. Other charges. 6. Remuneration to licensed translators for parties work and payment of fees for Federal Court work.		
Administrator General and Offi- cial Trustee.	1. Purchase of books and periodicals .. 2. Telephone charges. 3. Purchase and repair of typewriters. 4. Purchase and repair of cycles 5. Other charges.	Administrator Gene- ral and Official Trustee.	Civil and Sessions Judges
Civil and Session Court <i>District and Sessions Judges</i>	1. Purchase of books .. 2. Office rent .. 3. Telephone charges .. 4. Purchase and repair of typewriters and duplicators .. 5. Purchase and repairs of cycles .. 6. Other charges .. 7. Fees to Examiner of Questioned Do- cuments.	Civil and Sessions Judges.	District Judges, or Civil and Sessions Judges.
Process-servicing establishment <i>Judicial Processes.</i>	1. Other charges ..	..	..
Process serving establishment (Rent suits).	1. Other charges ..	..	Collector.

*The expenditure is watched against Provincial grant.

Contingent expenditure passed on fully vouchered bills—contd.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
27.—Administration of Justice— —contd.	Court of Small Causes ..	Contingencies— (1) Purchase of books and periodicals. (2) Telephone charges. (3) Purchase and repair of typewriters. (4) Purchase and repair of cycles. (5) Other charges.	Judge, Small Cause Court.	A. Supported by a certificate of the Magistrate that the reward has been sanctioned by the Court.
	Record room establishment ..	Fees for copying work (non-contract) Qudh.	District Judge or Civil and Sessions Judge.	
	Process-serving establishment.	1. Rewards under the Arms Act .. 2. Office Rent* .. 3. Purchase of books and periodicals* .. 4. Telephone charges .. 5. Purchase and repair of typewriters and duplicators. 6. Purchase of cycles .. 7. Other charges ..	Magistrate or Deputy Commissioner.	
	Criminal Courts General establishment.	Telephone charges .. Purchase of books and periodicals .. Purchase and repair of typewriters and duplicators. Purchase of tents .. Hill journey charges .. Rents, rates and taxes .. Contingencies and miscellaneous	Inspector-General of Prisons.	
28.—Jails and convict settlement.	Superintendence and Establishment.	..	..

29.—Police Central and District Jails, etc.	Superintendence (General Branch.)	1. Transfer charges and road subsistence, etc.	Superintendent, Jails.
		2. Transportation charges	
Criminal Investigation Department.	Criminal Investigation Department.	3. Lighting.	
		4. Disciplinary charges	
		5. Execution charges	
		6. Rents	
		7. Purchase of tents	
		8. Purchase and repair of typewriter.	
		1. Purchase of tents	Inspector-General of Police.
		2. Office rent	
		3. Purchase and repair of typewriters and duplicators.	
Criminal Investigation Department.	Criminal Investigation Department.	4. Purchase of books and periodicals	
		5. Hill journey charges— Office rent at Naini Tal	
		Rates and Taxes	
		Contingencies and miscellaneous	
		6. Telephone charges	
		7. Repair of bicycles	
		1. Secret service money†	
		2. Rewards	
		3. Purchase and repair of typewriters and duplicators.	
Criminal Investigation Department.	Criminal Investigation Department.	4. Office rent	Deputy Inspector- General of Police, Criminal Investi- gation Depart- ment
		5. Purchase of books and periodicals	
		6. House rent charges	
		7. Telephone charges	
		8. Hill journey charges— Miscellaneous	
		9. Repair of bicycles	

* Provincial grant.

† The order of the Deputy Inspector-General of Police in charge of the Criminal Investigation Department sanctioning the payment should be attached to the bill. No details of charges need be called for.

Contingent expenditure passed on fully vouched bills—contd.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
29.—Police— <i>contd.</i>	District Executive force <i>District Police.</i>	<p>1. Uniform of Provincial Police.</p> <p>2. Purchase of tents.</p> <p>3. Lodgings.</p> <p>4. Purchase of books.</p> <p>5. Purchase of bicycles.</p> <p>6. Telephone charges.</p> <p>7. Purchase and repair of typewriters and duplicators.</p> <p>8. Enlistment charges.</p> <p>9. Arms, ammunitions, and component parts.</p> <p>10. Railway fare and carriage of police escorts.</p> <p>11. Shells, stretcher, oil for police stations, etc.</p> <p>12. Purchase of remonstrants.</p> <p>13. Compensation for and taken up for parade ground.</p> <p>14. Officers' equitation charges.</p> <p>15. Legal expenses to police officers.</p> <p>16. Purchase and running charges of lorries.</p>	<p>Superintendent of Police.</p>	<p>The Government order sanctioning the payment should be noted on the bill and the allowance should be drawn separately. A declaration should be made by the Superintendent of Police on each bill to the effect that (1) the article, the cost of which is included in the bill, have been obtained from the authorized firms and (2) the cost of the same is within the amount recovered from town funds at the prescribed rate of Rs. 6 per annum per chaukidar on account of uniform.</p>

District Executive Force—
Hospital charges.

- Civil Surgeon.
- 1. Clothing.
 - 2. European medicines and other hospital requisites and medical comfort.
 - 3. Cost of special treatment in particular forms of ailments.
 - 4. Treatment and dieting charges of police officers and constables admitted in the police hospitals of a province other than that in which they are serving.

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<p>Village Police</p> <p>.. Uniform of chaukidars ..</p> <p>Police Training School</p> <p>.. 1. Purchase of remount .. 2. Purchase of books .. 3. Prizes to students .. 4. Rents .. 5. Payment of menials ..</p> <p>Miscellaneous</p> <p>.. <i>Charges net from surplus registration fees on sales of cattle.</i></p>	<p>Superintendent of Police.</p> <p>Principal ..</p> <p>Contingencies ..</p>	<p>A declaration should be made by the Superintendent of Police on each bill to the effect that (1) the articles the cost of which is included in the bill, have been obtained from the authorized firm and (2) the cost of uniform is within the fixed proportion of one anna in the rupee of the total amount sanctioned on account of the pay of village chaukidars.</p> <p>A copy of the order sanctioning the payment should be attached to the bill or the bill should be previously countersigned.</p> <p>Supported by Magistrate's certificate that the total expenditure up to date does not exceed the surplus fee realized and credited within the year to Government.</p>	<p>Magistrate ..</p> <p>..</p> <p>..</p>
<p>32.—Ecclesiastical establishment—Church of England.</p> <p>Church of Scotland ..</p>	<p>..</p>	<p>Purchase of church furniture Lighting charges.</p> <p>1. Service postage and telegram charg- es. 2. Miscellaneous 3. Pay of menials</p>	<p>Chaplain.</p>
<p>Cemetery establishment</p> <p>..</p>	<p>..</p>	<p>1. Charges for the upkeep of church compound. 2. Miscellaneous</p>	<p>..</p>
<p>33.—Payments to Crown Representatives.</p>	<p><i>Political Agency at Berarves</i></p> <p>..</p>	<p>1. Country stationery 2. Service postage and telegram charges 3. Pay of menials 4. Office expenses and miscellaneous</p>	<p>Agent, Governor General.</p>

Contingent expenditure passed on fully vouchered bills—contd.

Major heads.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
35.—External Affairs.	Political Agents Agency with the ex-Amir of Afghanistan (Dehra Dun).	1. Country stationery 2. Service postage and telegram charges 3. House rent 4. Office expenses, etc 5. Rates and taxes 6. Purchase of books, etc. 7. Pay of menial ...	Political Agent.	
	Refugees and State Prisoner ..	1. Purchase, feed, and keep of elephants 2. Petty construction and repairs 3. Rent or land .. 4. Clothing and livery .. 5. Police guard contingencies .. 6. Contingencies and miscellaneous .. 7. Pay of menials ...	Secretary.	
	Provincial Museum ..	1. Acquisition and preservation of specimens. 2. Library .. 3. Postage and telegram charges .. 4. Furniture and new cases .. 5. Pay of menials .. 6. Miscellaneous ..	Secretary.	Director of Public Instruction.
	36.—Scientific department.	1. Office rent .. 2. Magic lantern shows in schools .. 3. Purchase of tents. 4. Purchase of books and periodicals. 5. Purchase and repair of typewriters and duplicators.		
	37.—Education			
	Direction (General Branch) ..			

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		A.
6. Purchase of lantern slides		
7. Lantern slides supplied from Europe.		
8. Freight paid on lantern slides supplied from Europe.		
9. Hill journey charges—		
Carriage of records.		
Rents, rates and taxes.		
Other charges.		
10. Rates and taxes.		
11. Telephone charges.		
		Inspector of Schools
Inspection	..	
1. Purchase of tents	..	
2. Police guards.	..	
3. Purchase of books and periodicals.	..	
4. Purchase and repair of typewriters and duplicators.	..	
5. Rents.	..	
6. Cost of Educational Gazette.	..	
7. Extra tour establishment (Deputy and Sub-Deputy Inspectors).	..	
8. Rates and taxes.	..	
9. Telephone charges.	..	
		Principal.
Government Colleges—General Arts Colleges—English and Oriental.		
1. Books and instruments	..	
2. Purchase and repair of typewriters and duplicators.	..	
3. Rents	..	
4. Hostel contingencies.	..	
5. English stores purchased in the country.	..	
6. English stores purchased in Europe.	..	
7. Purchase of machinery.	..	
8. Rates and taxes.	..	
9. Telephone charges.	..	
		Principal, Thomason Civil Engineering College.
Government Colleges—Professional.		
Civil Engineering College.		
1. Machinery and tools and plant for workshop.		
2. Survey expenses		
3. Prizes and fees.		
4. Tools and plant.		
5. Medical stores.		

Contingent expenditure passed on fully vouched bills—contd.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
37. - Education— <i>cond.</i>	Government Colleges—Profes- sional <i>Civil Engineering College.</i>	6. Purchase of books and periodicals 7. Stocks for workshop. 8. Free grant of books and instruments purchased in the country. 9. Workshop practice. 10. Laboratory. 11. Workshop manufacture. 12. Printing charges. 13. Wastage of materials 14. Materials (Industrial class) 15. Examination fees for mechanical ap- prentices. 16. Tools and plants supplied from Europe. 17. Freight paid. 18. Excursion travelling charges of students. 19. Rates and taxes. 20. Telephone charges.	..	Principal, Training College.
	<i>Training Colleges</i> Higher and lower grade.	1. Purchase of books 2. European stores 3. Freight. 4. Furniture and apparatus. 5. Equipment and apparatus. 6. Rents. 7. Rates and taxes. 8. Telephone charges.	..	Principal, Training College.
	Miscellaneous	..	1. Purchase of books 2. School Leaving Certificate Examina- tion charges.	Director of Public Instruction.

<i>High Schools</i>	..	..	1. Rents .. 2. Purchase of books. 3. Prizes. 4. Purchase and repair of typewriters and duplicators. 5. Purchase of apparatus. 6. Purchase of land and buildings. 7. Rates and taxes. 8. Telephone charges.	.. .. .. .. .. .. .. ..	Headmaster.
<i>Primary School for boys</i>	..	..	Contingencies	..	Headmaster, coun- ter signed by the Inspector of Schools.
<i>Government Schools Special</i> <i>Training School (Boys)</i>	..	..	1. Purchase of books. 2. Rents .. 3. Purchase of machinery 4. Rates and taxes. 5. Telephone charges.	.. .. .. .. ..	Headmaster, coun- ter signed by the Inspector of Schools.
<i>Training School (Girls)</i> <i>Government Schools Special</i>	..	..	1. Purchase of books .. 2. Prizes. 3. Rates and taxes. 4. Telephone charges.	.. .. .. ..	Lady Principal.
<i>Model Schools (Boys)</i>	..	..	1. Purchase of books .. 2. Rates and taxes. 3. Telephone charges.	.. .. ..	Headmaster, counter- signed by the In- spector of Schools.

Contingent expenditure passed on fully vouched bills—contd.

Major head.	Minor and sub-heads.	Detailed head	Drawing officer.	Remarks.
37.—Education— <i>contd.</i>	<i>Reformatory Schools . .</i>	1. Raw materials .. 2. Waste materials. 3. Dietary charges. 4. Clothing and bedding. 5. Allowance to released boys. 6. Gratuity to released boys. 7. Coal, etc., for water works. 8. Petty construction and repairs— Ordinary annual repairs. 9. Purchase of books and periodicals. 10. Purchases of machinery. 11. Allowance to firms taking out boys on licence. 12. Pay of menials. 13. Office expenses and miscellaneous. 14. Rates and taxes. 15. Telephone charges.	.. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. ..	Superintendent,
	<i>Model Schools (Girls) in districts.</i>	1. Rents .. 2. Purchase of books. 3. Rates and taxes. 4. Telephone charges.	.. .. .. ..	Headmistress, con- tersigned by the Deputy Inspector of Schools.
	<i>Model Schools (Girls) (Lucknow)</i>	1. Apparatus .. 2. Petty construction and repairs. 3. Rents. 4. Rates and taxes. 5. Conveyance charges. 6. Country stationery. 7. Pay of menials. 8. Other contingencies. 9. Telephone charges.	.. .. .. .. .. .. .. .. ..	Headmistress, con- tersigned by the Chief Inspector of Girls' Schools,

38.—Medical <i>(Medical establishment Superintendence ..)</i>	1. Purchase of tents .. 2. Purchase and repair of typewriters and duplicators .. 3. Purchase of books and periodicals .. 4. Rents and taxes .. 5. Telephone charges .. 6. Hill Journey charges .. 7. Rent, rates and taxes .. 8. Miscellaneous .. 9. Purchase and repair of bicycles ..	Inspector-General of Civil Hospitals.
<i>District Medical Officers ..</i>	1. Rubber gloves and rectified spirit for mortuaries. 2. Purchase and repair of typewriters, etc. 3. Purchase and repairs of tents .. 4. Cost of medicines for civil stations .. 5. Purchase of books and periodicals .. 6. Telephone charges .. 7. European medicines supplied from Europe. 8. Freight paid on ditto .. 9. Purchase and repair of bicycles ..	Civil Surgeon.
<i>Hospitals and dispensaries ..</i>	1. Stores supplied from Europe. 2. Freight paid on stores supplied from Europe.	European medicines supplied from Europe.
<i>Medical School, Agra ..</i>	1. Purchase of furniture and apparatus purchased in the country. 2. Medical stores supplied from Europe .. 3. Freight paid on ditto .. 4. Purchase of books .. 5. Prizes and rewards .. 6. Scholarships .. 7. Purchase and repair of typewriters, etc.	Principal.
<i>Hostel charges ..</i>	Miscellaneous rates and taxes ..	Superintendent.
<i>Lunatic Asylum ..</i>	1. Purchase and repair of typewriters, etc. 2. Maintenance of gardens ..	.. ..

Contingent expenditure passed on fully vouchered bills—contd.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer	Remarks.
38.—Medical— <i>contd.</i>	Chemical Examiner	..	Chemical Examiner.	
		1. Medical stores and chemicals 2. Office rent 3. Purchase of books and periodicals. 4. Petty construction and repairs. 5. Purchase and repair of typewriters and duplicators.		
39.—Public health Superintendence.	Sanitation and Vaccination	1. Purchase of books and periodicals .. 2. Purchase of tents .. 3. Purchase and repair of typewriters and duplicators. 4. Purchase of travelling microscope and outfit, etc. 5. Telephone charges .. 6. Purchase and repair of cycles ..	Director of Public Health.	
	Expenses in connection with epidemic diseases.	Contingencies (Plague Travelling Dispensary) other than those at Garhwal, Mussoorie, Roorkee, Ranchet and Chakrata.	District Medical Officers of Health.	
40.—Agriculture	Superintendence	..	Deputy Director of Agriculture.	
		1. Purchase of books .. 2. Purchase and repair of typewriters and duplicators. 3. Other charges.	Deputy Director of Agriculture.	
	Agricultural demonstration and propaganda, including Public exhibitions and fairs	1. Miscellaneous experiments 2. Seed and implement stores. 3. Agricultural shows. 4. Other charges (Divisional contract). 5. Lump provision—Miscellaneous experiments. 6. Demonstration work.	..	

Agricultural Experiments and Research-etc.	Grants-in-aid, Contributions,	1. Practical training in Agriculture. 2. Subsidies to Agricultural Institute. 3. Scheme for growing barley and linseed. 4. Other charges.	Director and Deputy Director of Agriculture.
Agricultural Education— (1) Agricultural College and Research Laboratories and Farms.		1. Allotment for assistance to private demonstration farms. 2. Allotment at the disposal of Board of Agriculture. 3. Grant to Naini Agricultural Institute.	Director and Deputy Directors of Agriculture.
		1. Fees to examiners 2. Scholarships and prizes 3. Maintenance of Agricultural College Estate and Horticultural Gardens. 4. Research farm contingencies including cotton area maintenance charges. 5. Instructional farm contingencies 6. Poultry and dairy farm contingencies. 7. Equipment of laboratories and field work. 8. Field work. 9. Veterinary hospital charges 10. Purchase of chemicals and apparatus 11. Freight on chemicals and apparatus 12. Maintenance of Gas plant and oil engines. 13. Shahjehanpur laboratory charges.	1. Principal, Agriculture College, Cawnpore. 2. Plant Pathologist, Cawnpore. 3. Entomologist. 4. Officer-in-charge, Agricultural Library. 5. Agricultural Chemist. 6. Officer-in-charge, Government Research Farm. 7. Economic Botanists, Oilseeds, Cotton and Paddy and Sugar Cane, Cawnpore.

Contingent expenditure passed on fully vouchered bills—contd.

Major head.	Minor and sub-heads	Detailed head	Drawing officer.	Remarks.
40.—Agriculture—contd.	(ii) Agricultural Schools	1. Scholarships and prizes 2. Fees to examiners. 3. Running charges of dunes. 4. Workshop equipments. 5. Running charges of farms.	.. .. .. .. ..	Principals of Gorakhpur and Bulandshahr Agricultural schools.
	Agricultural Farms (Agricultural Circles).	1. Farm contingencies 2. Purchase of bulls. 3. Clothings.	.. .. ..	Deputy Director of Agriculture.
	Public Gardens	1. Purchase and repair of furniture 2. Clothing. 3. Other non-contract contingencies.	.. .. ..	Superintendent.
	A.—Superintendence	1. Office rent 2. Cost of books and periodicals.	.. ..	Director, Veterinary Services.
	E.—Breeding Operations	1. Grants-in-aid 2. Poultry and horse shows and industries.	.. ..	Director, Veterinary Services.
	A.—Direction	1. Office rent 2. Other charges.— (i) Purchase of books. (ii) Purchase and repair of cycles. (iii) Purchase and repair of typewriters. (iv) Purchase of tents.	.. .. .. .. ..	Registrar, Co-operative Societies, U.P.
42.—Co-operation	B.—Superintendence	1. Office rent	..	Assistant Registrars.

43.—Industries	General Direction .. ..	..	1. Purchase of books 2. Other contingencies.	..	Director of Industries.
	Store Purchase Section ..	..	1. Other charges ..	..	Director of Industries.
	Technological Institute ..	..	1. Commercial operation ..	..	Principal.
	Technical and Industrial Institutions (except those institutions which are located at Cawnpore)	..	1. Commercial operation .. 2. Prizes .. 3. Purchase of books and instruments, 4. Rents .. 5. Other contingencies.	..	Principal or Superintendent or Head Master.
	Technical and Industrial institutions located at Cawnpore.	..	1. Commercial operation .. 2. Rent.	..	Principal or Superintendent or Head Master.
50.—Civil Works	Establishment .. ..	..	1. Direction .. 2. Contingencies.	..	1. Chief Engineer, B. & R. 2. Assistant Secretary to Government, P. W. D., B. and R. 3. Electric Inspector to Government,
	Establishment .. ..	..	1. Direction .. 2. Contingencies.	..	1. Chief Engineer, Irrigation Branch. 2. Assistant Secretary to Government, P. W. D., Irrigation Branch 3. Superintending Engineers.
XVII.—Irrigation Navigation, Embankment and Drainage Works for which capital accounts are kept.	Cost of books and publications	..	..	..	Civil Secretariat ..
57.—Miscellaneous.	Donation for charitable purposes	..	Expenses of indigent persons proceeding to Pasteur Institute, Kasauli.	..	Collector, Tahsildar ..

APPENDIX E.

(SEE PARAGRAPH 48).

Contingent charges drawn on abstract bills and subsequently passed on detailed bills countersigned by controlling officer.

Major head.	Minor and sub-heads.	Detailed heads.	Drawing officer.	Controlling officer.	Remarks.
7.—Land Revenue	Survey and settlement Survey and settlement parties.	1. Reproduction of field maps... 2. Charges for the services of procerases of the Settlement de- partment. 3. Job Works including printing and binding charges. 1. Collector's office establish- ment—Nazul. 2. Law charges 3. Tomb charges	[Survey and settlement officers.]	Collector or Deputy Commissioner.	Ditto.
25.—General Ad- ministration.	Commissioners District Officers	Works expenditure .. Works expenditure ..	Commissioners .. District Officers ..	Commissioners .. District Officers ..	Commissioners. District Officers.
27.—Admistra- tion of Justice.	Law officers <i>Legal Remembrancer and Government Plea- ders.</i>	Fees to Pleaders and Barristers in criminal cases. Fees to Pleaders for conducting civil suits.	[Fees to Pleaders in pauper suits (e)]	Government Pleaders, Magistrates or Deputy Commissioners.	Legal Remembrancer.
28.—Jails and convict settle- ment.	Central Jails, District Jails and District Jail lock-ups.	Law charges in pauper suits (e) Law charges in other suits .. 1. Dietary charges .. 2. Hospital charges .. 3. Clothing and bedding charges 4. Sanitation charges .. 5. Lighting charges .. 6. Live stock, tools and plants.. 7. Purchase of religious books.. 8. Miscellaneous ..	[1. Dietary charges .. 2. Hospital charges .. 3. Clothing and bedding charges 4. Sanitation charges .. 5. Lighting charges .. 6. Live stock, tools and plants.. 7. Purchase of religious books.. 8. Miscellaneous ..]	Superintendent, Jail	Inspector-General of Prisons.

20.—Police M7AGOA	Jail manufacture	..	Purchase of Raw materials	..	Superintendent, Jail ..	Inspector-General of Prisons ..
	District Force.	Executive Force—District Police.	Rewards for meritorious services (including prizes for target practice).	..	Superintendent of Police.	Separate bills should be drawn by the Superintendent of Police for rewards—
						(1) Sanctioned by himself. (2) " " Magistrate (3) " " Commissioner, showing details of names. In the latter two cases the countersignature of the Magistrate or the Commissioner, as the case may be, should be previously obtained on the bill, in token of his having sanctioned the reward, and not in respect of sub-vouchers. Bills for rewards sanctioned by Superintendent of Police himself require no countersignature
	District Force—District Police.	..	Rewards for apprehension of proclaimed offenders.	Ditto	Deputy Superintendent, Railway Police and Assistant to Inspector-General of Police.	Separate bills should be drawn for rewards sanctioned by the Magistrate and the Commissioner, showing details of names. The bills should be previously countersigned by the Magistrate or the Commissioner, as the case may be, in token of his having sanctioned the reward and not in respect of sub-vouchers.
	Railway police	..	All heads of contingent expenditure.	Deputy Superintendent, Railway Police and Assistant to Inspector-General of Police.	Deputy Inspector-General of Police.	

(a) The charges on this account should be drawn on form No. 10 prescribed in paragraph 374 of the Legal Remembrancer's Manual.

Contingent charges drawn on abstract bills and subsequently passed on detailed bills countersigned by controlling officer—contd.

Major head.	Minor and sub-heads.	Detailed heads.	Drawing officer.	Controlling officer	Remarks.
29—Police ..	Works .. Village Police	1. Petty works .. 2. Maintenance and repairs. Rewards to chaulkildars ..	Superintendent of Police. Ditto	Superintendent of Police.	The dates of credit into the treasury of the amounts paid by other departments or private persons as well as details of names should be given in the bill
33.—Payments to Crown Repre- sentative.	Miscellaneous ..	Other expenditure (Wasika contingencies).	Wasika Officers ..	Commissioner, Lucknow Divi- sion.	
38—Medical	Medical School and College—Medical School, Agra.	Remuneration to examiners for conducting the Examination.	Principal ..	Director of Public Health.	
39.—Public Health	Government Vaccine Depot.	(Expenditure on supplies and services and contingencies)	Superintendent, Gov- ernment Vaccine Depot, Patwa Dan- gar, Nain Tal.	Director of Industries	
43.—Industries ..	Technological Institute	1. Purchase of raw materials .. 2. Tools and plant. 3. Running expenses of demon- stration oil mill. 4. Cost of chemicals and appa- ratus. 5. Customs duty. 6. Workshop contingencies. 7. Manufacture of gas. 8. Pay of menials. 9. Purchase of books. 10. Other contingencies.	Principal ..	Director of Industries	

Technical and Industrial Institutions. Technical and Industrial Institutions located at Cawnpore.	11. Minor and petty works.	Principal Principal Principal Chief Inspector of Factories and boilers.	Director of Industries. Director of Industries. Director of Industries. Chief Inspector of Factories and boilers.		
	12. Maintenance and repairs.				
	13. Running expenses of Sugar industries.				
	1. Minor and petty works				
	2. Maintenance and repairs.				
	1. Prez.				
	2. Pay of menials				
	3. Purchase of books and instruments.				
	4. Other contingencies.				
	Contingencies				
	1. Purchase of plant and machinery.				
	2. Purchase of English stores.				
	3. Purchase of raw material and stores.				
47.—Miscellaneous Departments. 53.—Stationery and Printing.	4. Custom duty.	Superintendent, Printing and Stationery.	Secretary to Government, Judicial Department.		
	5. Railway freight on stationery.				
	6. Other Railway freight charges.				
	7. Other supplies and services (Election charges).				
	1. Electric charges				
	2. Wheel tax				
	3. Up-keep and Maintenance of Government Passe grounds.				
4. Cost of Acts and other publications.					
5. Cost of Indian Law Reports of other provinces.					
6. Hot and cold weather charges.					
7. Telephone charges					

Under G. O no. 81/XII-B—16, dated June 7, 1925, the Head Assistant of the Registrar, Co-operative Societies, United Provinces, has been authorized with reference to rule 47 (u) of the Financial Handbook, volume V, part I, to sign or countersign all bills other than travelling allowance bills on behalf and under instructions of the Registrar and Deputy Registrar, Co-operative Societies, when both the Registrar and the Deputy Registrar are away from headquarters. The responsibility for such bills will however remain entirely with the Registrar.

Contingent charges drawn on abstract bills and subsequently passed on detailed bill countersigned by controlling officer—concl.

Major head.	Minor and sub-heads.	Detailed heads.	Drawing officer.	Controlling officer.	Remarks.
56.—Stationery and Printing— <i>concl.</i>		S. Rent, rates and taxes .. 9. Service postage, telegram and packing charges excluding publication and store branches. 10. Pay of menials .. 11. Office expenses and miscellaneous. 12. Fuel for engine .. 13. Provision for Depreciation Fund.	Superintendent, Printing and Stationery.	Secretary to Government, Judicial Department	
(Depreciation Fund)				Ditto	
(Removal and replacement from Depreciation Fund.)		1. Stores purchased from England. 2. Stores purchased in India .. 3. Custom duty .. 4. Freight charges .. 5. Cost of type, etc., manufactured in the Press.		Ditto	
(Type Foundry)	..	1. Purchase of metals and other material. 2. Printing at private presses. 3. Maintenance and repairs			
Government Press	..	Plain papers supplied from Central Stores.	Ditto	Secretary, Board of Revenue.	
Jail Press	Tools and plant. Raw material. Miscellaneous.	..	Superintendent, Jail ..	Inspector-General of Prisons.

APPENDIX F.
 (SEE PARAGRAPH 83.)

Charges (other than contingencies) drawn on bills previously countersigned by the controlling authorities.

Major head..	Minor and sub-heads.	Detailed heads	Drawing officer.	Controlling officer.	Remarks.
29.—Police ..	District Force, Police.	Executive District Police.	Diet and travelling allowance to witnesses and other miscellaneous charges.	Superintendent of Police.	<p>1. Full details of the charges under "Diet and travelling allowance of witnesses" should be furnished to the Audit Department.</p> <p>2. "Miscellaneous charges" comprising, e.g., clothing for approvers or informers in dacoity cases and travelling allowance of informers in cases where the details cannot be divulged, shall be held to be of a secret nature and shall be passed by the Audit Department without calling for details, on the countersignature of the Deputy Inspector General of Police concerned.</p> <p>(G.O. No. 1015-VIII-871, dated the 31st March 1928, copy received with letter No. III-379—34, dated the 13th September 1928, Dy. Nos. Police-3216-T.M.—771.)</p> <p>(B) If sanctioned by Government, the charge may be drawn on a fully vouchered bill accompanied by a copy of Government order.</p>
50.—Civil Works	In charge of Civil Officers.	Grant-in-aid to Municipalities (B). Grant-in-aid to District Board	Magistrate or Deputy Commissioner.	Commissioner.	

*N.B.—(1) Retunds of all kinds, excepting those for which special instructions are given in chapter 7, should be drawn on bills previously countersigned or on full vouchered bills supported by a copy of the authority sanctioning the refund.
 (Vide Government Resolution No. 468/X—22/22, dated the 23rd February, 1921, Dy. no. L.G./1515, T.M./7392.)*

APPENDIX G,

(SEE PARAGRAPH 134).

(Deleted).

APPENDIX H.

(SEE PARAGRAPH 139.)

Classification of receipts in the District Treasury Accounts framed in the Account Office.

A.—PRINCIPAL HEADS OF REVENUE.

I.—CUSTOMS (CENTRAL).

Share of net proceeds of Export duties assigned to Provinces.

II.—CENTRAL EXCISE DUTIES.

SUGAR EXCISE DUTY—

Khandsari sugar.

Sugar other than Khandsari and Palmyra.

Palmyra sugar.

Licence fee.

MATCH EXCISE DUTY—

License fee.

Fines, etc.

MISCELLANEOUS—

Sale-proceeds of matches, splints and veneers, etc confiscated

Share of net proceeds assigned to Provinces.

III.—CORPORATION TAX.

ORDINARY COLLECTIONS—

MISCELLANEOUS.

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

CENTRAL

Income-tax.

ORDINARY COLLECTIONS—

Taxes paid by companies.

Surcharge on companies

Other ordinary collections

Surcharge on collections

Deductions by Government from salaries and pensions—

(a) Taxes in respect of Central (Federal) emoluments.

(b) Taxes on other emoluments.

(c) Surcharge on (a) and (b).

Deductions from Interest on Government Securities.

Surcharge on Government Securities.

On Interest on United Provinces Development Loan.

MISCELLANEOUS—

Other items

Rent of building.

Rent of electric installation.

Rent of water-supply and sanitary installation.

Recoveries of Service Payments.

Collection of payments for services rendered—

(i) Contribution towards leave salary of gazetted officers.

(ii) Contribution towards leave salary of non-gazetted officers.

SUPER-TAX, CENTRAL—

Super-tax.

V.—SALT.

Share of Local Government on the additional import duty on foreign salt.

VI.—OPIUM

CENTRAL—

Sale of provision opium in India

Sale of provision opium in England.

Sale of medical opium.

Cost price of (Bengal) opium sold to Provincial Governments.

Sale-proceeds of Mewar opium.

Sale of Biscuit opium.

Sale-proceeds of Neemuch ball opium.

MISCELLANEOUS—

Supply of opium to private individuals.

Sale-proceeds of opium, alkaloid salts and morphia in India.

Sale-proceeds of opium, alkaloid salts and morphia in United Kingdom.

Fines and Miscellaneous.

Sale of old stores and materials.

Rent of buildings.

Rent of electric installation.

Rent of water-supply and sanitary installation.

Sale of lands and houses.

Recoveries of service payments.

Recoveries of Insurance charges from States for supply of Mewar opium.

Other items

Recoveries from opium cultivators.

Collection of payments for services rendered—

(i) Contributions towards leave salary of gazetted officers.

(ii) Contributions towards leave salary of non-gazetted officers.

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

VII.—LAND REVENUE (PROVINCIAL).

ORDINARY REVENUE—

Fixed Collections.

Current demand and ordinary arrears

Suspensions due to famine.

Fluctuating Collections (a).

Surplus collections

Collections from Government estates.

Rent, from cultivators—

(i) Current Demand.

(ii) Arrears.

Sayar, manorial dues and rent of houses.

Village grazing dues.

Forest.

Gardens.

Mill rents.

Canal and ferries.

Cattle Breeding.

Seed depots and agricultural farms

Miscellaneous

SALE OF GOVERNMENT ESTATES.

SALE-PROCEEDS OF WASTE LANDS AND RELEASEMENT OF LAND TAX (a)

Rates and cesses on lands

Rates levied from Court of Ward's Estates under Art X of 1892.

Rates levied from other private estates under Government management

Rent, etc., of fisheries.

MISCELLANEOUS—

Revenue Records room receipt.

Mutation fines.

Sale of waste paper.

Mahkama revenue.

Current demand and ordinary arrears.

Fines and forfeitures of Revenue Courts.

Rent of Railway class (C) lands and rents of buildings situated on such lands.

Recoveries in India of Law charges in England on account of appeals from India (B).

Amin's fees for correction of field boundaries.

Miscellaneous receipts (C)

Recoveries of cost of erecting boundary pillars.

(a) Includes collections from estates under direct management.

*Sale-proceeds of old stores and materials, i.e., tents, etc., should be credited to the Department to which they belong, *vide* Circular letter No. 11-D-II a-125, dated 29th May 1894 from the Secretary, Board of Revenue.

†Includes receipts from the sale of wastepaper patwari records, *vide* G. O. No. 1544-I-34, dated 15th October 1889.

Partition fees.

Receipts from quarries and minor mineral products in Forest and lands not under the management of the Forest Department.

Stone Mahal receipts—Mirzapur.

Recoveries on account of leave contribution of non-gazetted officers.

Recoveries on account of leave contribution of gazetted officers

Recoveries of overpayments.

Collection of payments for services rendered.

Sale of lands and houses.

Rent of buildings.

LAND RECORDS DEPARTMENT.

MISCELLANEOUS—

Recovery of Building advances to Patwaris. Voluntary contributions for the maintenance of special Patwari Circles.

Miscellaneous—*

†Patwari Receipts.

Rent of Buildings.

Sale of Lands and Houses.

Examination fees for Kunungo competitive examination.

RECOVERIES OF OVERPAYMENTS—

Collection of payments for services rendered.

(a) For Non-gazetted officers.

(b) For gazetted officers.

VIII.—PROVINCIAL EXCISE

COUNTRY SPIRITS—

(a) Still-head duty levied on country spirits issued from distilleries and warehouses.

(b) Licence fees assessed on country spirits in contract supply areas.

(c) Licence fees derived from manufacture and sale of country spirits in areas under the farming and outbill systems.

(d) Export duty levied on export of country spirits.

II.—COUNTRY FERMENTED LIQUOR—

(a) Treo tax and licence fees surcharge derived from Tari in areas under the treo tax system.

(b) Receipts from Tari not accounted for under II(a).

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

III.—MALT LIQUORS—

- (a) Duty on beer manufactured in India.
- (b) Licence fees from sale of beer manufactured in India or elsewhere.
- (c) Duty from other Governments.

IV.—WINES AND SPIRITS (FOREIGN LIQUOR OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)—

- (a) Duty on wines and spirits manufactured in India and classed as foreign liquors.
- (b) Licence fee for the sale of foreign liquors generally whether imported or manufactured in India.
- (c) Export duty at per L. P. gallon.
- (d) Duty from other Governments.

V.—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES—

- (a) Duty on spirits used in manufacture of medicine and rectified spirits and absolute alcohol used for medicinal purposes.
- (b) Duty on spirits used for other commercial, scientific or industrial purposes
- (c) Licence fees for medicated wines.
- (d) Licence fees for commercial spirits.
- (e) Permit fees on denatured spirit.
- (f) Duty from other Governments

VI.—OPIUM—

- (a) Cost price.
- (b) Duty.
- (c) Licence fees.
- (d) Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).

VII.—HEMP AND OTHER DRUGS—

- (a) Duty on ganja.
- (b) Duty on charas.
- (c) Duty on bhang.
- (d) Licence fees on sale of drugs.
- (e) Licence fees on sale of bhang.
- (f) Licence fees derived from sale of cocaine and allied drugs.

VIII.—RECEIPTS FROM DISTILLERIES—

- (a) Government distilleries.
- (b) Miscellaneous—
 - (1) Sale-proceeds of distillery lands and buildings.
 - (2) Sale-proceeds of old stores and material.
 - (3) Rent of distillery land.
 - (4) Sale-proceeds of measuring glasses and old furniture.
 - (5) Sale-proceeds of grass, fruits and trees.
 - (6) Sale-proceeds of waste paper.

IX.—FINES, CONFISCATION AND MISCELLANEOUS—*

- (a) Fines and confiscation.
- (b) Miscellaneous.
- (c) Sale of lands and houses.
- (d) Rent of residential buildings.
- (e) Water-tax on residential buildings.

X.—RECOVERIES OF OVERPAYMENTS.

XI.—COLLECTION ON PAYMENTS FOR SERVICES RENDERED.

Leave salary contribution of gazetted officers.
Leave salary contribution of non-gazetted officers.

IX.—STAMPS.

(PROVINCIAL)

A.—NON-JUDICIAL

SALE OF GENERAL STAMPS—

Sale of Revenue Stamps of one to four annas denominations.

Other adhesive stamps (b)

Bills of Exchange or Hundis (c).

Other General Stamps.

Impressed labels or special adhesive stamps.

Total I

*Amounts on account of compensation payable in instalments by the Benares State in lieu of still head duty on liquor, etc., are credited to this head.

(G. I. Army Department No. 6472—I (Q.M. G.4) dated the 25th September, 1911 received with G. I. F. D. No. 6310-A., dated the 18th October, 1911, Dy. No. G. I. 29—I. M. 3154).

(a) Sale-proceeds of cocaine confiscated either by the Excise Department or by the judicial officer in the course of a judicial proceeding should be shown under this head.

(b) The amount received on account of foreign bill, share transfer and notarial stamps should be shown under this head.

(c) Amounts received on account of Hundi sheets only should be shown under this head.

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

DUTY ON IMPRESSING DOCUMENTS—

Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.

Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899). (a) (b)

Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.

Other items

Total II

FINES AND PENALTIES.*

MISCELLANEOUS—

- (a) Sale of lands and houses.
- (b) Rent of building
- (c) Other items.
- (d) Adjudication fees
- (e) Vakil's Stamps.
- (f) Miscellaneous. (a)

B.—JUDICIAL.

SALE OF STAMPS—

- (i) Court-fee stamps.
- (ii) Stamps for copies.

FINES AND PENALTIES.

MISCELLANEOUS—

- (a) Adjudication fee.
- (b) Composition duty.

Recoveries from other governments

Recoveries of overpayments.

Deduct—Refunds.

XL.—REGISTRATION.

FEES FOR REGISTRATION DOCUMENTS—

Registration fees under Act XVI of 1908
Fees for copies of registered documents.

MISCELLANEOUS—

Fees for authentication of powers of attorney (A)

Fees on deposit withdrawal or opening of covers containing wills.

Fees on filing translations.

Fees on commissions issued.

Fees on visits paid.

Fees for inspection of books and indices.

Fees for searching for entries in books and their indices (B).

Extra fees for registration by Registrar.
Fines

Recoveries.

Recoveries of overpayments (C).

Collection of payments for services rendered.

Contribution towards leave salary of Gazetted officers

Contribution towards leave salary of non-Gazetted officers.

Other miscellaneous receipts (A).

Sale of land and houses (A)

Rent of building (A).

XII.—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACT.

RECEIPTS UNDER THE U. P. MOTOR VEHICLES TAXATION ACT

XIII.—OTHER TAXES AND DUTIES.

A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—

Entertainment and Betting Tax, etc.

Receipts under the U. P. Sugar Factories Control Act, 1938.

Deduct—Refunds

L.—RAILWAYS.

XVI.—SUBSIDISED COMPANY (a).

GOVERNMENT SHARE OF SURPLUS PROFITS—

Share of profits from the Shikarpur Saharanpur Light Railway

C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS—

1 Productive—

Gross Receipts.

Direct Receipts.

Water Rate.

Rent of building

Water taxes on residential buildings.

*Includes fines and penalties imposed by Cantonment Magistrate under Chapter IV of the Stamp Act, II of 1899.

(a) Amount paid in cash on account of duty on documents brought for adjudication should be credited to this head.

(b) Fees realized for determining the stamp duty on documents brought for adjudication are credited to this head.

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

3. MISCELLANEOUS—	Passage Advance.
(a) Miscellaneous Proper	Miscellaneous loans and advances.
(b) Contribution towards leave salary of Gazetted Officers	Miscellaneous.
(c) Contribution towards leave salary of non-Gazetted Officers	Recoveries of service payments.
(d) Passage contribution.	(PROVINCIAL)
(e) Sale of water from State tube-wells.	I.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS—
(f) Pensionary contribution	Interest on Loans to District and other Local Fund Committees
(g) Recovery of overpayments.	Ditto to Municipalities, Ditto to Landholders and other Notabilities.
2.—UNPRODUCTIVE—	Interest on Advances to cultivators for Improvement of Lands under Act XIX of 1883
Occupier's Rate	Ditto to Tenants on Government Estates.
Rent of buildings.	Ditto for Aided Works.
Water taxes on residential buildings.	Ditto under Agriculturists' Loans Act, XII of 1884—(prior to 1st April, 1922)
Miscellaneous—	Ditto under Co-operative Credit Societies Act, X of 1904.
(a) Miscellaneous Proper	Interest and advance to cultivators for improvement under the Bundelkhand Encumbered Estates Act
(b) Contribution towards leave salary of Gazetted Officers	Interest on account of U. P. Encumbered Estates Act bonds.
(c) Contribution towards leave salary of non-Gazetted Officers.	Interest on Miscellaneous Loans
(d) Passage contribution.	II.—INTEREST ON DEPOSIT IN SINKING FUND OR UNITED PROVINCES LOAN, 1944.
(e) Sale of water from State tube-wells	Interest on provincial balances.
(f) Pensionary contribution.	III.—MISCELLANEOUS—
(g) Recovery of overpayments	Miscellaneous.
1.—PRODUCTIVE—	Interest on advances to Government servants for house building
Owner's Rate.	Interest on advances to Government servants for motor cars
2.—UNPRODUCTIVE—	Interest on advances to Government servants for other conveyances
Owner's Rate.	
XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	
A.—IRRIGATION WORKS—	
Direct Receipts—	
Water rate	E.—CIVIL ADMINISTRATION.
Rent of buildings.	XXI.—ADMINISTRATION OF JUSTICE. (CENTRAL.)
Miscellaneous	
Pensionary contribution.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED
E.—DEBT SERVICES.	(PROVINCIAL)
XX.—INTEREST.	
(CENTRAL)	I.—SALE-PROOFS OF UNCLAIMED AND ESCHEATED PROPERTY—
INTEREST ON LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—	Civil.
Interest on loans to Indian States.	Criminal
Motor car.	
Other means of conveyance.	
House building.	

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

II.—COURT FEES REALIZED IN CASH—

Process-Servers' Fees—

Revenue

Excise.

Income-tax.

Other Process-Servers' Fees.

Civil Court Amins' Fees (P. of Agra)

Sale Commission Fees (Oudh)

Kurk Amins' Fees under section 77, Act XVIII of 1873

Fees for sale of Revenue Paying Land,

Recoveries on account of Pauper Suits.*

Other Items.

III.—GENERAL FEES, FINES AND FORFEITURES—

High Court—

Fees and Fines of Provincial High Court.

Copying Agency Fees of Provincial High Court

Fees received from parties under the contract system of translation work at the High Court.

Fees for copying on piece-work system in the High Court

Commission and postage charges from parties for printing of evidence books in the High Court.

Fees for Licence for Vend of Food, in and Sale-proceeds of Produce, of High Court Compound.

Receipts by sale of forms in the High Court

Munsif's Examination Fees

Fees received from parties for editing paper books.

Rent realized from Vakils and Advocates for High Court Buildings.

Sale-proceeds of old furniture, and condemned typewriters of the High Court.

Other Miscellaneous receipts.

Chief Court—

Fees and Fines of Chief Court, Oudh.

Fees for Licence for the Vend of Food, in and Sale-proceeds of Produce, of Chief Court Compound.

Fees received from parties for translation and Privy Council work at the Chief Court

Receipts from garden, Chief Court.

Sale-proceeds of old furniture, and condemned typewriters and waste-paper of the Chief Court

Munsif's Examination fees

Total, Chief Court Receipts.

Fees of the Recorder's Court.

Fees and Fines of Subordinate Court.

Magisterial Fines

Other Items

IV.—PLEADEVSHIP AND MUKHTARSHIP EXAMINATION

V.—RECEIPTS OF THE FEDERAL COURTS.

VI.—MISCELLANEOUS FEES AND FINES—

Judicial Record Room Receipts.

Criminal Court Record Room Receipts.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as Notaries Public. (a)

Fees for Licence for the Vend of Food, in the Sale-proceeds of Produce, of Civil Court Compound

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or civil cases in which Government is a party.

Fees and Commissions of the Administrator General and the Official Trustee.

VII.—MISCELLANEOUS—

Miscellaneous, Civil.

Miscellaneous, Criminal.

Cost decreed by Civil Courts in fraudulent Civil suits defended by Government.

Fees received by Government servants for work done for private bodies.

Rent of buildings.

Water-tax on residential buildings.

Sale of lands and houses.

VIII.—Recoveries of overpayments.

IX.—Collection of payments for services rendered.

Contribution towards leave salary of gazetted officers.

* Recoveries of amounts advanced in cash from the treasury should be credited in the body of the cash account and should also appear in the plus and minus memo.

(a) After defraying all legal charges incurred by Government servants in their capacity as Notaries Public the balance of the fees which they received should be credited to this head. Vide Government of India, Home Department no. 1216, dated 26th July, 1904.

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

Contribution towards leave salary of non-gazetted officers.	Rent on electric installations.
Passage contribution.	Rent on water-supply, etc.
XXII.—JAILS AND CONVICT SETTLEMENTS.	Sale of land and houses.
A.—JAILS.	Other miscellaneous receipts—
RECOVERIES OF TRANSPORTATION AND JAIL CHARGES FROM INDIAN STATES—	Contribution of Railway Police.
Miscellaneous.	Police supplied to Public departments, private companies and persons.
Hire of Convicts.	Receipts under the Police Act (General Police Fund).
Rent of buildings	Recoveries on account of pay and allowances (including travelling allowance and house-rent) and contingencies of the police supplied.
Water-tax.	Recoveries on account of pay and allowance (including travelling allowance) of the staff employed for the assessment and realization of the cost of the additional police or for contingencies or clerical work in connexion with the employment of the additional police.
B.—JAIL MANUFACTURES.	Recoveries on account of clothing, accoutrements and special stores
Sale-proceeds of Jail manufactures.	Recoveries on account of arms and ammunitions
Sale-proceeds of Juvenile Jail, Bareilly.	Recoveries from Arsenals for arms and ammunitions returned.
Sale-proceeds of quinine.	Recoveries on account of pensions of the police and other staff.
Miscellaneous.	Recoveries on account of leave salary of the other staff at the rate of 12½ per cent. of the pay drawn
Kalyanpur Commercial operations.	One-fourth share of recoveries on account of police supplied for private entertainment creditable to General Revenues.
Recoveries of overpayments.	One-fourth share of recoveries on account of police supplied for private entertainments, receipts under section 41 of the Police Act and receipts from public and private bodies for reward to police.
Collection of payments for services rendered	One-half share of recoveries on account of police supplied for private entertainments payable to the United Provinces Police Dodd Benevolent Fund
Contribution towards leave salary of Gazetted Officers.	Receipts from General Revenues to meet any deficit in the Fund
Contribution towards leave salary of Non-Gazetted Officers.	Recoveries on account of police guards supplied to the Opium Department.
XXIII.—POLICE.	
CASH RECEIPTS UNDER THE ARMS ACT.	
FEES, FINES AND FORFEITURES.	
Stage carriage licences	
Fees and registration of motor cars	
Other fees, fines, etc.*	
Collection of payments for services rendered—	
Contribution towards leave salary of gazetted officers	
Contribution towards leave salary of non-gazetted officers.	
Contribution towards uniform, horse and saddlery of gazetted officers.	
Contribution towards uniform, horse and saddlery of non-gazetted officers.	
Passage contributions	
Recoveries of overpayments	
MISCELLANEOUS—	
Rents of buildings.	
Water-tax on residential buildings.	

*Amount of penalty recovered from constables who voluntarily resign the service before the expiry of two years from the date of joining the force should be credited under the head

“Other fees, fines, etc.”

(Vide A. G.’s letter No. T. M. 464, dated the 15th August 1917.)

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

<p>XXVI.—EDUCATION.</p> <p>(CENTRAL.)</p> <p>COLLECTION OF PAYMENTS FOR SERVICES RENDERED.</p> <p>(PROVINCIAL).</p> <p>A.—UNIVERSITY.</p> <p>FEES, GOVERNMENT ARTS COLLEGES.</p> <p>FEES, GOVERNMENT PROFESSIONAL COLLEGES—</p> <p>Fees, Training College</p> <p>Fees, Civil Engineering College, Roorkee.</p> <p>B.—SECONDARY.</p> <p>FEES, GOVERNMENT INTERMEDIATE COLLEGES AND SECONDARY SCHOOLS—</p> <p>Fees, English Schools and Intermediate Colleges.</p> <p>Boarding House Receipts.</p> <p>C.—PRIMARY.</p> <p>FEES, GOVERNMENT PRIMARY SCHOOL (GIRLS)</p> <p>D.—SPECIAL.</p> <p>FEES, AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS—</p> <p>Fees, Model Schools (Boys).</p> <p>Reformatory Schools, Factory.</p> <p>E.—GENERAL.</p> <p>CONTRIBUTIONS</p> <p>INCOME FROM ENDOWMENTS.</p> <p>MISCELLANEOUS—</p> <p>Examination fees, Civil Engineering College</p> <p>Sale-proceeds of books, Civil Engineering College.</p> <p>Workshop Manufactures.</p> <p>Fees, Provincial Examinations</p> <p>Rent of buildings.</p> <p>Water-tax on Residential Buildings.</p> <p>Miscellaneous.</p> <p>RECOVERIES OF OVERPAYMENTS.</p> <p>COLLECTION OF PAYMENTS FOR SERVICES RENDERED—</p> <p>(a) Contribution towards leave salary of non-gazetted officers.</p> <p>(b) Contribution towards leave salary of gazetted officers.</p> <p>Passage contributions.</p> <p>Sale of lands and houses.</p>	<p>XXVII.—MEDICAL.</p> <p>(PROVINCIAL.)</p> <p>MEDICAL SCHOOL AND COLLEGE FEES—</p> <p>Medical School Fees (A).</p> <p>HOSPITAL RECEIPTS—</p> <p>Receipts from patients (A).</p> <p>MENTAL HOSPITAL RECEIPTS—</p> <p>Receipts for the maintenance of non-pauper patient (A).</p> <p>Proceeds of patients' labour (A.)</p> <p>Other items including Dairy Farm Receipts (A).</p> <p>RECOVERIES FROM DISTRICT BOARDS AND OTHER BODIES. (A).</p> <p>CONTRIBUTIONS—</p> <p>Subscriptions from private persons and contributions from Municipalities and Cantons.</p> <p>Contributions for Training of Military students.(C).</p> <p>XXVII.—MEDICAL.</p> <p>(CENTRAL.)</p> <p>Collection of payments for services rendered.</p> <p>Sale of Medicines.</p> <p>Income from Endowments—</p> <p>Interest on Government Securities (B).</p> <p>Miscellaneous—</p> <p>Fees for Chemical Analysis (A).</p> <p>Fees for X-Ray and other Examinations (A).</p> <p>Sale-proceeds for Agar Tubes (A).</p> <p>Rent of buildings (B),</p> <p>Water tax on residential buildings (B).</p> <p>Other items—</p> <p>Medical Department (B).</p> <p>Chemical Examiner (A).</p> <p>Receipts from Board of Indian Medicines (A).</p> <p>Recoveries of overpayments (B).</p> <p>Collection of payments for services rendered.</p> <p>Collection of payments for services rendered (B)</p> <p>Contribution towards leave salaries of Gazetted Officers.</p> <p>Contribution towards leave salaries of Non-Gazetted officers (A).</p> <p>Passage contribution (B)</p> <p>XXVIII.—PUBLIC HEALTH.</p> <p>SALE PROCEEDS OF SERA AND VACCINE ETC.—</p> <p>(i) Sale-proceeds of vaccine and lymph (A).</p> <p>(ii) Sale-proceeds of medicines, etc., by Epidemiology Branch (A).</p>
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Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

(iii) Sale-proceeds of quinine (A).	<i>Agricultural College and Research Laboratories.</i>
Contributions—	College Fees. College Estates
(i) Contributions for Hygiene Publicity Bureau (A).	Instruction and Dairy Farms Botanical, Pathological and Shahjahanpur Research Farms
(ii) Contributions for Travelling Dispensaries (A).	Bulandshahr Agricultural School, Gorakhpur Agricultural School.
(iii) Contributions for P. H. Engineering Establishment (A).	<i>Agricultural Circle.</i>
Recoveries of overpayments (B).	Experimental Farms. Seed and District Farms. Cattle Farm Receipts. Hiring of bulls. Sale-proceeds of ineffective bulls. Rent of buildings. Water Tax.
Collection of payments for services rendered,	Nagina Farm Receipts. Sugar Excise Fund Receipts. Public Exhibitions and Fairs. Miscellaneous.
(i) Recoveries on account of engineering services rendered for preparation of projects (A).	Receipts from the Imperial Council of Agricultural Research.
(ii) Percentage recoveries for Tools and Plant (A).	Contribution from factories. Sale of lands and houses. Recovery of overpayments
Recoveries of unspent grant for local bodies and others—	Collection of payments for services rendered. Contribution towards leave salary of non-gazetted officers
(a) Recoveries by D. P. H. (A)	Contribution towards leave salary of gazetted officers.
(b) Recoveries by P. H. Engineering Establishment (A).	Passage contribution.
(c) Recoveries by the Board of Public Health (A).	XXX.—VETERINARY RECEIPTS. (PROVINCIAL.)
Miscellaneous—	Contribution for Veterinary Assistant. Other Veterinary Receipts.
(i) Magh Mela receipts—	MISCELLANEOUS—
(a) General (A).	Recoveries of overpayments. Sale of lands and houses.
(b) Police (A).	Rent of buildings, Water Tax.
(c) Public Health (A).	Contribution of leave salary of Gazetted Officers
(ii) Provincial Hygiene Institute Receipts (A)	Contribution of Leave Salary of Non-Gazetted Officers
(iii) Fees for anti-rabic treatment (A).	
(iv) Other miscellaneous receipts—	XXXI.—CO-OPERATIVE DEPARTMENT
(a) Receipts under the D. P. H. (A).	Recoveries of overpayments.
(b) Receipts under the P. H. Engineering Establishment (A)	Audit Fees.
(c) Receipts under Board of Public Health (A).	Sale and attachment fees deposited by Kurk Amna appointed for collection of Co-operative dues.
(v) Rent of buildings (B).	
(vi) Water-tax (B).	
(vii) Contribution towards leave salary of Government servants in foreign service.	
XXIX.—AGRICULTURE	
AGRICULTURAL RECEIPTS	
<i>Gardens</i>	
Public Gardens	
Nazul and other District Garden Receipts.	
<i>Agriculture—General.</i>	
Miscellaneous.	
<i>Agricultural Engineering.</i>	
Tube-wells	
Sale of ordinary boring pipes.	

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

Copying fees.	EXAMINATION FEES.
Arbitration fees.	Public Service Commission receipts.
Sale of lands and houses.	REGISTRATION OF ACCOUNTANTS—
Rent of buildings	(i) Entrance fees from accountants.
Contribution of leave salary of Gazetted officers.	(ii) Annual fees from accountants
Contribution of leave salary of Non-Gazetted Officers	(iii) Examination fees.
MISCELLANEOUS—	(iv) Fees for registration of articles of apprenticeship.
(a) Contribution from Sugar Excise Fund	(v) Miscellaneous receipts.
(b) Contribution from Factories.	Other items
XXXII.—INDUSTRIES.	XXXVI.—MISCELLANEOUS DEPARTMENTS.
(PROVINCIAL.)	(PROVINOAL.)
I.—INDUSTRIES.	I.—EMIGRATION FEES—
Fees.	Fees under section 21 of the Two Districts Emigration Labour Act, 1932 (Act XXII of 1932).
Workshop manufactures.	I.—EXAMINATION FEES—
Miscellaneous.	Fees for other examination.
Sale of lands and houses	II.—SALE OF STORES AND MATERIALS
Rent of buildings.	III.—FEES FOR INSPECTION OF STEAM BOILERS.
Water taxes on residential building.	IV.—MISCELLANEOUS—
Commercial operations.	Museum Receipts.
II.—RECOVERIES OF OVERPAYMENTS.	Fees for Brahmo Marriage Act, III of 1872.
III.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED—	Fees for Christian Marriage Act, XV of 1872.
(a) Leave salary contribution of gazetted officers.	Fees for Births, Deaths and Marriages Registration Act, VI of 1886.
(b) Leave salary contribution of non-gazetted officers.	Sale of lands and houses.
(c) Other collections.	Rent of buildings.
XXXIII.—AVIATION.	Other Receipts.
(PROVINCIAL.)	Administration of Indian Partnership Act, 1932.
Aviation Receipts.	V.—RECEIPTS ON ACCOUNT OF MOTOR VEHICLES.
XXXIII.—AVLUTION.	VI.—RECOVERY OF OVERPAYMENTS—
(CENTRAL.)	VII.—COLLECTION OF PAYMENT FOR SERVICES RENDERED—
Aviation Receipts.	(a) Leave salary contribution of gazetted officers.
Fees for grants and renewal of licenses and certificates.	(b) Leave salary contribution of non-gazetted officers.
Landing and housing fees.	G.—CURRENCY AND MINT.
Rent of lands and buildings.	XXXVII.—CURRENCY.
Receipts for lights, power and water sales and miscellaneous receipts	Surplus profits of Reserve Bank.
XXXVI.—MISCELLANEOUS DEPARTMENTS	Value of Old Currency Notes assumed to be no longer in circulation.
(CENTRAL.)	Value of Unclaimed Currency Notes.
Registration of Joint Stock Companies.	Currency Notes Press

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

Loss or gain by Exchange.

Miscellaneous.

Rent of Buildings.

Rent of electric installation.

Rent of water-supply, etc.

Sale of lands and houses.

Recoveries of Service Payments.

H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.

XXXIX.—CIVIL WORKS.

Rent of buildings.

Water taxes on residential buildings

Rent of electric installation.

Rents of water supply and sanitary installation.

Tolls on roads

Miscellaneous.

(a) Miscellaneous Proper.

(b) Contribution towards leave salary of Gazetted Officers

(c) Contribution towards leave salary of non-Gazetted Officers.

(d) Passage contribution.

(e) Recovery of overpayments.

(f) Fee for examination.

(g) Fee for certificate.

(h) Fee for renewal of certificate

(i) Licence fees

Ferry receipts.

Recoveries of expenditure.

Electric Inspector's fees (obligatory fees).

Electric licence fees.

All other fees for Electric Inspector's inspection

XL.—RECEIPTS FROM ELECTRIC SCHEME.

I.—HYDRO-ELECTRIC SCHEME.

A project.

GROSS RECEIPTS

Sale of power.

MISCELLANEOUS REVENUE.

(a) _____.

(b) _____.

(c) _____.

J.—MISCELLANEOUS.

XLII.—PAYMENTS FROM INDIAN STATES.

PAYMENTS FROM INDIAN STATES—

Benares.

M7AGOA

XLIV.—RECEIPTS IN AID OF SUPER-ANNUATION.

CENTRAL.

Subscriptions under the Indian Civil Service Family Pension Regulations.

CONTRIBUTION FOR PENSION AND GRATUITIES.

Contribution of officers lent to Foreign Service.

Contribution from other Governments.

Miscellaneous.

Recoveries of overpayments.

(PROVINCIAL).

Contribution for Pensions and Gratuities.

Contribution for Pension, etc., of Land Acquisition Staff recovered from Central Government and Individual and Co-operative Bodies.

Contributions for Pensions, etc., of Police Guards recovered from Individual and Co-operative Bodies.

Contributions of officers lent to Foreign Service. Contributions of persons employed by the Court of Wards, etc.

Contributions by District and other Funds

Pensionary contribution of Civil Assistant Surgeons employed under local fund dispensaries.

Other contributions.

Miscellaneous.

Recoveries of overpayments.

Collection of payments for services rendered.

XLV.—STATIONERY AND PRINTING.

CENTRAL.

STATIONERY RECEIPTS—

Cost of stationery supplied from stationery office to State Railways.

Cost of stationery supplied to Court of Wards, Local Funds and other independent bodies.

Other Press receipts.

Sale of Gazettes and other Government Publications

(PROVINCIAL).

I.—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS—

Indian Law Reports.

Acts and other Books.

Gazettes, Civil Lists and other periodical publications

STOCK FORMS—

(a) Miscellaneous forms under the Arms and Explosives Act.

(b) Other forms.

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

II.—OTHER PRESS RECEIPTS—

Work done for Local and Private bodies.

Cost of printing work executed for Public department by Jail Presses.

Printing work done for other Governments.

Sale-proceeds of service books

Advertisements.

Sale-proceeds of waste paper and other unserviceable materials.

Miscellaneous.

Sale of lands and houses.

Rents of buildings.

Recoveries of overpayments.

Collection of payments for services rendered—

(a) Leave salary contribution of gazetted officers.

(b) Leave salary contribution of non-gazetted officers.

(c) Other collections (passage contribution.)

III.—SALE OF PLAIN PAPER USED WITH STAMPS

IV.—STATIONERY RECEIPTS.

XLVI.—MISCELLANEOUS.

CENTRAL.

UNCLAIMED DEPOSITS.

Unclaimed Deposits.

Unclaimed General Provident Fund Deposits.

Unclaimed Bills of Exchange of more than 3 years standing

Sale of old stores and materials

Sale of lands and houses, etc.

Fees for Government Audit.

Rent.

Naturalization passports and copyrights fees.

Other fees, fines and forfeitures.

Fees for the services of Government Examiner of Questioned Documents

Other fees, fines and forfeitures.

Percentage chargeable on European Store for Provincial and Local Funds, etc.

Receipts on account of Lapsed Wasika Pensions payable in lieu of interest on the Oudh Loans.

Recoveries of over payments.

Collection of payments for services rendered—

(i) Contribution towards leave salary of gazetted officers.

(ii) Contribution towards leave salary of non-gazetted officers

Miscellaneous.

Rebate on Lee Commission Passages.

Other items.

(PROVINCIAL).

I.—UNCLAIMED DEPOSITS—

II.—TREASURE TROVE—

III.—SALE OF OLD STORES AND MATERIALS.

(A)—

IV.—SALE OF LANDS AND HOUSES, ETC.

(NAZUL)—

V.—FEES FOR GOVERNMENT AUDIT—

Fees from Court of Wards and other accounts for audit.

VI.—RENTS—

Rents of Lands and Houses (Nazul).

Rent of Buildings of the General Administration Department.

(a) Residential.

(b) Rent of Imperial Hotel, Lucknow.

(c) Non-residential.

(d) Water-tax on residential buildings.

VII.—OTHER FEES, FINES AND FORFEITURES—

Marriage and burial fees.

Unlawful Association Ordinances, 1932.

Other items.

Recovery of cost of maintaining accounts of Charitable Endowment Trusts.

VIII.—MISCELLANEOUS—

Tolls on steamers (Ganges River Tolls).

Fees for licence for the vend of food, etc., in and sale-proceeds of produce, etc., of Revenue and Criminal Court compounds.

Fees for licence for the vend of food in Commissioner's Court compounds.

Sundry Receipts (Nazul) (B).

Other items (C).

Recoveries on account of Law charges other than those in pauper suits.

Rebate on Lee Commission passages.

Rebate on non-Lee Commission passages.

Receipts from Sugar Excise Funds.

* Receipts for sale of stationery boxes by departments having no corresponding receipt head should be taken to this head.

† Includes less levied for work done by a district officer who is appointed receiver of the estate of an insolvent under Provincial Insolvency Act III of 1907.
[A.G.'s letter No. T.M/959, dated the 4th January, 1916, to the Secretary, Board of Revenue, United Provinces]

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

IX.—SALE-PROCEEDS OF DARBAR PRESENTS—	Indian Civil Service (Non-European Members) Provident Fund (Sterling Branch).
X.—RECOVERIES OF OVERPAYMENTS—	Contributory Provident Fund (Sterling Branch).
XI.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED—	Contributory Provident Fund (Rupee Branch).
(a) Leave salary contribution of gazetted officers.	OTHER ACCOUNTS—
(b) Leave salary contribution of non-gazetted officers.	Cemetery Endowment Fund (special).
(c) Other collections	Cemetery Endowment Fund (ordinary).
Passage contribution.	(PROVINCIAL).
XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	A. SPECIAL—
LI.—EXTRAORDINARY RECEIPTS.	Endowment by Raja Kali Shankar Ghoshal for Benares Blind Asylum.
Sale of lands.	Endowment by the late King of Oudh Charity Fund.
Sale of Government Buildings.	B.—STATE PROVIDENT FUNDS—
Sale of Government Estates	General Provident Fund (Rupee Branch).
Other items.	General Provident Fund (Sterling Branch).
N.—PUBLIC DEBT.	Indian Civil Service Provident Fund (Rupee Branch).
(CENTRAL).	Indian Civil Service Provident Fund (Sterling Branch).
Permanent Debt.	Indian Civil Service (Non-European Members) Provident Fund (Rupee Branch).
Floating Debt.	Indian Civil Service Non-European Members Provident Fund (Sterling Branch).
Treasury Bills	Contributory Provident Fund (Rupee Branch)
	Contributory Provident Fund (Sterling Branch).
(PROVINCIAL).	Miscellaneous Provident Fund (Rupee Branch)
U. P., 3 percent loan 1952.	Miscellaneous Provident Fund (Sterling Branch).
Permanent Debt.	P.—DEPOSITS AND ADVANCES.
Loans bearing interest	(CENTRAL).
FLOATING DEBT—	
Treasury Bills.	II.—DEPOSITS AND ADVANCES NOT BEARING INTEREST—
Other floating loans.	Other Deposit Accounts.
Loans from the Central Government.	(PROVINCIAL)
O.—UNFUNDDED DEBT.	
(CENTRAL)	III.—DEPOSITS AND ADVANCES NOT BEARING INTEREST—
Special loans—	A.—RESERVE FUND—
Endowment by the late King of Oudh.	Famine Relief Fund.
1. First loan.	A.—FAMINE RELIEF FUND—
2. Third and fifth loans.	Transferred from the Revenue Accounts.
3. Sixth loan	2. Interest Receipts.
4. Appropriation for the maintenance of Madho Rao.	3. Recoveries of Famine expenditure.
5. Endowment for charitable and educational institutions.	4. Advances to Provincial Loan Account for loans to cultivators, etc.
STATE PROVIDENT FUNDS—	
General Provident Fund (Rupee Branch)	
General Provident Fund (Sterling Branch).	
Indian Civil Service Provident Fund (Rupee Branch).	
Indian Civil Service Provident Fund (Sterling Branch).	
Indian Civil Service (Non-European Members) Provident Fund (Rupee Branch).	

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

B.—INVESTMENT ACCOUNT OF THE FAMINE RELIEF.—	Civil Court (including Small Cause Court) Deposits.
A SINKING FUND—	Criminal Court Deposit
Appropriation for reduction or avoidance of debt	Personal Deposit.
1. Sinking Funds.	Forest Deposits
(a) for 5% U. P., Loans 1944.	Public Works Deposits
(b) for 3% U. P., Loan 1961-68.	Trust Interest Fund
2. Other appropriations.	Interest on Charitable Endowment Act VI of 1890
B.—RESERVE FUNDS—	Deposit of Government loan (Temporary).
Depreciation Reserved Fund (Government Press)	Unclaimed Deposits in the Indian Civil Services Provident Fund.
Depreciation Reserved Fund (Irrigation U. P., Road Fund).	Deposits of 3% loan 1952 (U. P.).
DEPOSITS OF LOCAL FUNDS.	Deposits for work done for private bodies or individuals.
(CENTRAL)	Deposits of fees received by Government servants for work done for private bodies.
Cantonment Fund.	Unclaimed Deposits in the General Provident Fund.
(PROVINCIAL).	Unclaimed Deposits in the Contributory Provident Fund.
District Funds	Deposits of the Cotton Cess Fund Indian Research Fund.
Municipal Funds.	Other Accounts—
(a) Municipal Fund.	Subventions from Central Road Fund
(b) Notified area.	Deposit Account of the grant by the British Cotton Growing Association.
Other funds—	Deposit Account of the grant made by the Indian Central Cotton Committee.
Town and Bazar Fund.	Deposit Account of the grant made by the Miscellaneous Department.
(a) Town Fund (Act II of 1914).	Deposit Account of the grant made by the Imperial Council of Agricultural Research.
(b) Town Fund (Act III of 1901).	Deposit Account of the grant made by the Industries Department.
Other Miscellaneous Funds—	Deposit Account of the grant made from the Central Government for the development of handloom industry.
(a) Harbour Fair Fund.	Deposit Account of grant from Sugar Excise Fund.
(b) Cooke Fund (Almora).	Deposit Account of the grants from the Central Government for Economic development and improvement of rural areas.
(c) Rasad Fund (Naini Tal)	A. Main Scheme—
DEPARTMENTAL AND JUDICIAL DEPOSITS.	(i) Cost of organising staff. (ii) District Officer's grants.
CIVIL DEPOSITS.	B.—Development Scheme—
(CENTRAL).	(i) Agriculture and Veterinary. (ii) Public Health. (iii) Industrial Scheme. (iv) Publicity and Propaganda Scheme.
Revenue Deposits.	
Civil Court Deposits—	
High Court Deposits.	
Chief Court Deposits	
Personal Deposits.	
Deposits of fees received by government servants for work done for private bodies.	
Unclaimed General Provident Fund Deposits.	
Deposits for Government loans.	
(PROVINCIAL).	
Revenue Deposits	
Civil Court Deposits—	
High Court Deposits.	
Chief Court Deposits.	

Classification of receipts in the District Treasury Accounts framed in the Account Office—contd.

(v) Veterinary (Deposit Account of grant from the Government of India for Cattle welfare).

(vi) Other sections of the scheme.

C.—Kumaon Scheme.

Improvement of rural areas.

D.—Grants for Co-operative Training and Education

ADVANCES REPAYABLE.

(CENTRAL).

Civil Advances.

The entries in the Schedule "Recovery of Advances" under "Miscellaneous Advances" are classified in the Accountant-General's Office. In the case of "Miscellaneous Advances", particulars of original charges should invariably be entered in the Schedule for each recovery.

Advances for Rest Camps

Special Advances.

Revenue Advances.

Opium Advances

Advances Recoverable

Advances for Wells.

(PROVINCIAL)

Same remarks as under Central.

Special Advances

Forests Advances.

Tarai Bhabar Forest Advances

Revenue Advances.

Permanent Advances.

Permanent Advances—Civil.

Account with Foreign Government and Indian State.

Account with India with Indian States.

Accounts with the Government of Burma

Accounts with the Reserve Bank

Transactions on behalf of the Reserve Bank.

Coinage Accounts—

Small Coin Depot Balances.

1. Smaller silver Balance decreased

2. Nickel Balance decreased.

3. Bronze and Copper Balance decreased.

SUSPENSE.

Cheques and Bills—Pre-audit cheque.

Civil Departmental balances—Wasika Officer, Lucknow.

Q.—LOANS AND ADVANCES BY CENTRAL GOVERNMENT.

ADVANCES TO PROVINCIAL GOVERNMENTS.

LOANS TO GOVERNMENT SERVANTS—

House building advances.

Advances for purchase of motor cars.

Advances for purchase of other conveyance

Passage Advances

Other Advances.

LOANS TO LOCAL FUNDS, ETC.—

Miscellaneous loans and advances.

R. LOAN AND ADVANCES BY PROVINCIAL GOVERNMENT.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—

Loans to Mufassil Municipalities

Loans to Improvement Trusts

Loans to District Board and other Local Fund Committees.

Loans to Landholders and other notabilities.

Advances to cultivators.

LAND IMPROVEMENTS ACT, IX of 1888—

Advances to cultivators

Advances for the purchase of fertilizers.

Advances for aided works.

For Relief purposes—

Advances to tenants on Government Estate.

Agriculturist Act XII of 1884—

Advances in cases of distress.

Advances for purchase of manure.

Advances for Sugarcane seeds.

Advances under special Laws—

Loans under Bundelkhand.

Encumbered Estates Act.

Miscellaneous Loans and Advances—

(1) For industrial purposes.

(2) To co-operative Societies for industrial purposes.

(3) To ex-students to purchase apparatus.

(4) Loans to certain citizens of Lucknow for rebuilding their houses.

(5) For adjustment in the account of certain loan granted to the Salvation Army.

(6) Advances to Agricultural Department for purchase of fertilizers.

LOANS TO GOVERNMENT SERVANTS—

House-building advances

Advances for purchase of Motor cars.

Advances for purchase of other conveyances.

Passage Advances.

Other Advances.

Classification of receipts in the District Treasury Accounts framed in the Account Office—concl'd.

S.—REMITTANCES.

REMITTANCES WITHIN INDIA—

Other Local Remittances.

Cash Remittances and adjustments between officers rendering accounts to the same Accountant General

(CENTRAL).

Cash Remittances between Treasuries.

Cash Remittances.

Local Remittances in Transit.

Opium Remittances.

Forest Remittances

Miscellaneous Remittances.

Tarai and Bhabar Forest Remittances.

Excise Department—Contract price of liquor and drugs

Small Com Depot Remittances

Public Works Remittances.

(i) Remittances into Treasuries.

(ii) Public Works cheques.

(iii) Item adjustable by Public Works

(iv) Items adjustable by Civil Transfers between Public Works Officers

Remittances by Bills.

Supply Bills—Local.

Supply Bills—Foreign.

Remittance Transfer Receipts—Local.

Remittances Transfer Receipts—Foreign.

Supply Bills and Remittance Transfer Receipts should be entered in separate schedules and those drawn upon Treasuries in other Provinces should be entered separately in the schedule of Foreign Bills issued.

Foreign Remittances.

Enter in schedule of cash and Departmental Remittances received from other treasuries and departments.

ADJUSTING ACCOUNTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—

Difference between Receipts and disbursements of the Central Government in Treasuries and sub-treasuries

Adjustments by Transfers

Mis-classifications by the Bank

Other Departmental Accounts.

Exchange Accounts

Other Accounts—

(PROVINCIAL).

Cash Remittances between Treasuries.

Cash Remittances.

Local Remittances in transit.

Forest Remittances.

Miscellaneous Remittances.

Tarai and Bhabar Forest Remittances.

Excise Department—contract price of liquor and drugs

Public Works Remittances.

(i) Remittances into Treasuries

(ii) Public Works Cheques.

(iii) Items adjustable by Public Works.

(iv) Items adjustable by Civil—Transfers between Public Works Offices.

Remittances by Bills—

Supply Bills—Local.

Remittance Transfer Receipts—Local.

Enter in Schedules of Local Bills issued. Supply Bills and Remittance Transfer Receipts should be entered in separate schedules and those drawn on other Provinces should be entered separately in the schedule of Foreign Bills issued.

ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—

Difference between Receipts and disbursement of the Central Government in non-banking treasuries and sub-treasuries.

Adjustments by transfers.

Misclassifications by the Bank.

Inter-Provincial suspense Account.

Other Departmental Accounts

Exchange Accounts—

Account between Central Revenues and U. P.

Account between U. P. and Posts and Telegraphs

Post Office receipts should be entered in the prescribed schedule

Account between U. P. and Military.

A separate schedule for each Command should be sent with the cash Account to show all receipts on account of the Military Department.

Account between U. P. and Railways.

"The credit of fees realized from the candidates for the recruitment in India for the Indian Railway Service of Engineers and for the transportation (traffic) and Commercial Departments of the Superior Revenue Establishment of State Railways are adjustable in the books of the Railway Department and should be passed on to the Accountant General, Railways, for adjustment."

APPENDIX I—(SEE PARAGRAPH 139).*Schedule of directions relating to payments.*

Heads of expenditure.	Remarks.
REFUNDS.	
II.—Central Excise duties ..	To be paid on the prescribed printed forms and the Treasury Officer should see that the voucher is classified under one of the following heads :— (i) <i>Deduct refunds</i> —on Khandasari sugar. (ii) <i>Ditto</i> —on Palmyra sugar. (iii) <i>Ditto</i> —on sugar other than Khandasari and Palmyra. (iv) Match Excise duty refunds. No refund bill should be honoured by a treasury officer unless it is duly passed for payment by the Assistant Commissioner and the Chief Accounts Officer, Central Excise and Salt, Northern India. The payment of each bill should be intimated by the treasury officer to the Assistant Commissioner concerned in the monthly consolidated return.
IV.—Taxes on Income other than Corporation tax.	To be paid on prescribed bill form, passed by the Income-tax officer empowered to sanction the refund of income-tax and receipted by the payee.
VII.—Land Revenue	(a) The charge should be drawn in the prescribed form (Try. Form No. 287). (b) Refund of land revenue collected in excess of the demand, and refund of mutation fee, and fines should be drawn on fully vouchered bills and passed on the authority of the Collector or Deputy Commissioner. The Countersignature of the Commissioner is not required on bills of these descriptions. (c) Bills of refund of partition fees are passed on the authority of the District officer. (Board's Circular letter No. 1-C.-III Rule 18). (d) District officers are empowered to grant refunds of every description which have become due as a matter of right owing to mistakes in collection or collection being made twice over, etc. All payments to be made on bills in the prescribed refunds voucher form received by the payee and classified in the refund schedule supporting the entry in the list of payments.
VIII.—Provincial Excise	To be paid on the usual refund voucher form on the authority of the District Officer
IX.—Stamps	<i>Re-trial.</i> —To be paid only on the certificate of the Court and receipted by payee. No other voucher required.

Schedule of directions relating to payments—contd.

Heads of expenditure	Remarks.
IX.—Stamps— <i>contd.</i>	<i>Spoilt stamp paper.</i> —To be paid less one anna in the rupee or fraction of a rupee on value of paper on the order of the Court, and spoilt stamp to be sent by Collector to Board of Revenue for destruction. See that net amount (<i>i.e.</i> , after deduction of the cost of paper and discount from the gross value of the stamp paper) is charged in the Treasury accounts. <i>Court-fee stamps</i> —To be paid only on the original authority of the Civil Court in prescribed form No other voucher required <i>Other stamp refunds.</i> —Refund of net value of stamps returned by vendors on resignation or death is charged to this head. Payment of the nominal value of stamp less commission can be made on payee's receipt countersigned by the Collector. Gross value of stamps to be re-credited in <i>plus minus memo</i>
XI.—Registration	To be paid on the authority of the Inspector-General of Registration or on a bill countersigned by him.
XVII.—Irrigation, Navigation, etc.	Refunds of owner's rate to be paid on payee's receipts countersigned by the Collector
XXI.—Administration of Justice ..	Drawn on refund vouchers and entered in the refund schedule supporting the list of payments. The Treasury Officer should see that the voucher is signed by the payee and is supported by an attested copy of the order of the court sanctioning the refund or countersigned by the Presiding Officer of the Appellate Court.
XXIII.—Police	Pay on payee's receipt supported by proper authority or on bills countersigned by the Controlling Officer.
XXVI.—Education	As above against "Police"
XXVII.—Medical	Ditto.
XXXVI.—Miscellaneous Departments—Central. <i>Deduct</i> —Refunds. Public Service Commission.	(i) To be paid on the authority of the Secretary, Federal Public Service Commission, recorded on the chalan itself, after necessary verification of the Secretary's signature in the payment order, with his signature on the copy of the forwarding letter received by the treasury direct. (ii) Verification and note of payment against the original credit as required under paragraph 194 of the Financial Hand Book, Vol. V, Part I.
Registration of Accountants	To be paid on prescribed printed forms under an authority of the Accountant-General.

Schedule of directions relating to payments—contd.

Heads of expenditure	Remarks
XXXIX.—Civil Works .. .	As above against "Police"
XLV.—Stationery and Printing (Central). .. .	To be paid on prescribed printed forms under an authority of the Accountant-General.
XLVI.—Miscellaneous (Central). .. .	
Pass port fees .. .	Refund bill should be honoured by a treasury officer after the officer authorising the refund has recorded full particulars of the application and of the order of refund and also an additional certificate on the bill in the following form— Certified that the pass port fee against which this refund is authorised was actually realised in postal stamps on..... and included/will be included in the quarterly statement for the period..... submitted with endorsement No:..... dated..... /to be submitted on..... to the Accountant-General, U. P.
Ditto (Provincial) .. .	As above against "Police". Refunds of lapsed deposits can only be paid on the order of the Accounts office.
2.—CENTRAL EXCISE DUTIES .. .	The expenditure will be accounted for in the books of the Audit officer, Indian Store Department, as in the case of the establishment of the Bengal Indian Store Department employed in the United Provinces and + circle.
4.—TAXES ON INCOME, OTHER THAN CORPORATION TAX.	
COLLECTION OF INCOME-TAX.	
Establishments	As usual
7.—LAND REVENUE.	
ASSIGNMENTS AND COMPENSATIONS.	
Pensions in lieu of resumed land .. .	Drawn on prescribed form and entered in register of "Political and superannuation pension paid"
Compensations	
Mahikana	Drawn in special prescribed form. No countersignature necessary
Charges of estates under direct management.	Paid on abstract contingent bill form and certified bills submitted for countersignature of the Commissioner immediately on the close of the month.
Land Record	

Schedule of directions relating to payments—contd.

Heads of expenditure.	Remarks
Charges connected with patwaris ..	Pay of village accountants (patwaris) establishment is drawn on the ordinary establishment bill form. Abstract contingent bills of non-contract charges are paid on the prescribed form and detailed bills submitted to the Director of Land Records and Agriculture for countersignature immediately at the close of the month. Bills for contract contingencies drawn on separate bills are paid directly.
8.—EXCISE.	
Distilleries .. .	Inspector's pay and fixed stationery charge of eight annas per mensem are drawn in establishment bill form. All charges of contingencies, whether contract or non-contract, are drawn by the Excise Commissioner
9.—STAMPS.	
CHARGES FOR THE SALE OF GENERAL STAMPS.	Establishment charges as usual. See that charges for contract and non-contract contingencies are drawn on separate bills. Commission is paid to vendors and discount to vendors and others according to prescribed scale. Payment entered in separate schedule appended to cash account.
11.—REGISTRATION.	
SUPERINTENDENCE	Establishment and contingencies as usual.
District charges— Salaries of Registrars and Sub-Registrars.	In Oudh the following allowances are made to the registrars which are intended to cover all cost of establishments and contingencies, except postage and travelling allowances :—
	Rs.
Lucknow	100
Fyzabad	75
Rae Burcli	30
Sitapur	30
NOTE.—The above fixed allowances are not intended to cover contingencies on account of Sub-Registrars, which should be drawn on contract contingent bills headed "Sub-Registrars' contingencies," countersigned by the Inspector-General of Registration before payment and met from the district contract allotment.	
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	
A.—INTEREST ON ORDINARY DEBT.	
Interest on loans taken from the Central Government.	Drawn on the coupon attached to the stock note, which is then detached and retained as a treasury voucher. The vouchers are posted into schedule supporting the entry in list of payments.
C.—Interest on other obligations (Central).	

Schedule of directions relating to payments—contd.

Heads of expenditure.	Remarks.
Endowment by Anrit Rao of Karwi ..	Occur, only in Benares district. Paid on a receipt of the agent countersigned by Collector and charged in the body of list of payments.
Interest on other obligations ..	....
Provincial .. ..	....
Interest on loans from the late King of Oudh.	The charge on account of interest on the amount invested by the late King of Oudh for Lucknow Charity Fund is Provincial and is drawn by the Commissioner and Chairman, General Charity Committee, Lucknow
Interest on the security of Raja Kali Shankar Ghoshal	The interest is drawn by the Collector, Benares, for Blind Asylum and should be shown in the Provincial schedule
25.—GENERAL ADMINISTRATION.	
Collectors, Magistrates, Deputy Commissioners, Deputy Collectors, etc., establishment and contingencies.	Pay of Gazetted Officers and establishments and contingent charges are drawn on the appropriate forms. Pay of Gazetted Officers and their travelling allowances, are included in one register. Pay of establishments, their travelling allowance and contingencies are carried separately into list of payments. Travelling allowance bills of Gazetted Officers paid only on countersignature of Collector. All charges drawn on abstract contingent bills (non-contract) have to be placed before Commissioner in a detailed bill with vouchers above Rs. 25 for countersignature immediately after the end of the month and the Treasury Officer can make no payment on a fresh abstract bill without a certificate that the detailed bills for the last preceding month have been sent for countersignature. See that the charges for contract and non-contract contingencies are drawn on separate bills.
27.—ADMINISTRATION OF JUSTICE	
COURTS OF LAW	
Law officers	Fees to pleaders and other charges in pauper suits should be drawn on special bills prescribed by the Legal Remembrancer and entered in the <i>plus</i> and <i>minus</i> memo, from which they can only be removed when recovered in cash or written off under orders from the Legal Remembrancer. The bills must be countersigned by the Legal Remembrancer before payment
28.—JAILS AND CONVICT SETTLEMENT.	
Jail manufactures	All factory charges are drawn on abstract contingent bills.

Schedule of directions relating to payments—contd.

Heads of expenditure.	Remarks.
Works expenditure .. .	All charges on works expenditure are drawn on abstract bill of works expenditure.
29.—POLICE.	
District Executive Force .. .	Establishment bills as usual
General Police .. .	The cost of police supplied to private persons and corporate bodies, and rewards received from other departments and private persons for payment to policemen are charged to this head.
Miscellaneous .. .	State-carriages are debited to this head.
32.—ECCLESIASTICAL.	
ECCLESIASTICAL ESTABLISHMENTS.	
Church of England .. .	} Salary of a chaplain attached to a regiment is not payable in the Civil Department.
Church of Scotland .. .	
CEMETRY ESTABLISHMENTS .. .	Establishment bills to be supported before payment by a certificate to the effect that all cemetery fees received during the month have been remitted to the treasury. (See Standing Order No. 1.)
37.—EDUCATION	
PROVINCIAL.	
Government Colleges, General .. .	} The establishment bills should be supported by a certificate that all fees, fines and miscellaneous receipts realized have been remitted to the treasury. (See Standing Order No. 1)
Government Schools .. .	
Scholarships .. .	Bills require countersignature before payment
Grants-in-aid .. .	1. Bills of European schools under the Code should be countersigned by the Inspector of European Schools, and those of other schools by the Circle Inspectors or Inspectresses of Schools. 2. The following classes of bills require the countersignature of the Director of Public Instruction ---(1) Bills for non-recurring grant to Degree Colleges, Secondary Schools, Special Schools and Oriental Institutions. (2) Bills for non-recurring grants to European Schools. (3) Bills of recurring grant to hostels attached to the Allahabad University, Boy Scout's Association, Sova Samiti, United Provinces Girl Guides' Association, Training College Stipends of Benares Hindu University and Aligarh Muslim University.

Schedule of directions relating to payments—contd.

Heads of expenditure.	Remarks.
Grants-in-aid— <i>contd</i>	
	(4) Bills for grants to certain libraries, United Provinces (5) Bills for grants to Hindustani Academy, United Provinces. (6) Bills for grants to Nagni Pracharini Sabha, Benares. (7) Bills for grants to Vigyan Parishad (Vernacular Scientific Society) (8) Scholarship bills of Degree Colleges of Universities (9) Recurring grant-in-aid bills, St. John Ambulance Association, United Provinces. (The D. P. I's letter No. F-5271-X-43, dated the 5th December 1934 Dy. No. Edn. 3867 T. M Case No IV-256).
Grants for the encouragement of literature.	To be paid on bills countersigned by the Director.
38.—MEDICAL Medical Establishment . . .	As usual.
Hospitals and Dispensaries . . .	Charges of the Allahabad and Rockjee Civil Hospitals are debited to Provincial Revenues, those of other aided hospitals and dispensaries are paid by cheque of the District Board Pay of Sub-Assistant Surgeon is personal. A separate bill is required for each Sub-Assistant Surgeon.
41.—Veterinary charges . . .	NOTE.—Rewards sanctioned by the Government of India to the Military department for payment in district horse shows are debitable as charges for horse-breaking operations in the regiments of payment, on account of Imperial departments.
43.—INDUSTRIES	
Grants-in-aid . . .	Bills require countersignature by Director before payment.
47.—MISCELLANEOUS DEPART. MENT.	
Emigration . . .	An allowance of two annas per head for each emigrant registered may be allowed to the payment clerks of the Magistrates' office. In a few districts a special clerk has been sanctioned for this work. The expenditure under this head is Provincial and should be included in the Provincial schedule.
Administration of Indian Partnership Act, 1932.	
50.—CIVIL WORKS.	
NAZUL FUND AND TARAI AND BHABAR IMPROVEMENT FUND.	
Establishment contingent charges . . .	As usual.

Schedule of directions relating to payments—contd.

Heads of expenditure	Remarks.
56.—STATIONERY AND PRINTING.	
Stationery purchased in the country ..	The cost of stationery for all the departments of Government is charged to this head by the Superintendent, Printing and Stationery, and is drawn at Allahabad.
Printing and private presses ..	All printing (except coarse vernacular forms and lithographic work which can be done at the nearest jail or other local press) should be ordered exclusively from the Government Press.
57.—MISCELLANEOUS.	
PROVINCIAL.	
Petty establishments ..	As usual.
XVII.—Irrigation, Navigation, etc.	..
Charges for collection of owner's rate on irrigated villages.	Fees to lumbardars for collecting owner's rate are debited to this head. A detailed statement should be sent with the list of payments in prescribed form signed by the Collector and bearing a certificate to the effect that the payments have been made to the proper persons, and that their receipts have been taken and filed in the office. No other voucher is required.
P.—DEPOSITS AND ADVANCES.	
PART III.—ADVANCES NOT BEARING INTEREST.	
<i>Account with the Reserve Bank.</i>	
Charges for remittance of treasure ..	Advances made for remittances of treasure are in the first instance debited in the accounts to "Advances Repayable" pending clearance by transfer to this head on receipt of adjusting bills in the Accounts office.
DEBT AND REMITTANCE ACCOUNTS.	
TOWN FUNDS	
Revenue, Civil and Criminal Court deposits.	In case of repayments by transfer credit to some other head of account the head of account to which the amounts are transferred and the items in which they are included in the treasury account should be noted in the repayment order. Note of transfer should also be made against the items of credit.
Personal deposits ..	Be careful that accounts are not overdrawn, and a new account is not opened without special sanction. Also check opening and closing balances.

Schedule of directions relating to payments—concl'd.

Deposits for Government Loans (Temporary).		Check payments with payee's receipt
Trust interest		To be paid on warrants issued by the Reserve Bank of India and charged direct in cash book.
Loans to Indian States		Payee's receipt should be furnished.
Loans to Mufassil Municipalities		Payee's receipt should be furnished Enter each loan separately.
Loans to Landholders and other notabilities.		
Advances to cultivators		Loans under the Land Improvement Act (XIX of 1883), advances under Northern India Takavi Act XII of 1884 (Repealing Act X of 1879), advances on account of Government estates, and advances to cultivator and petty zamundars as an experiment are debited to this head.
Advances under special Laws		Loans under Bundelkhand Encumbered Estates Act No voucher is required, but a certificate regarding the payment should be appended to schedule.
Remittances by bills		See that they are properly received by the payee.
Foreign remittances		Cash remittances to other Governments and provinces debited to this head
Mint		Charges for breaking up uncirculated copper coin and the loss on sale of such coin are taken to this head; the former to be passed on a separate bill signed by the Treasury Officer and the latter on a certificate of that officer.
Public Works charges incurred by Civil Officers.		Payment of compensation for land taken up for public purposes by Revenue Officers to be supported by payee's receipt. See Appendix 7 of the Civil Account Code and Appendix XI, Financial Handbook, Volume V. In the case of land taken up for the East Indian Railway the bill requires the verification of the District Engineer, East Indian Railway.
		Charges for collections of occupier's rate include (1) fees to zamindars and patwaris for collection of occupiers' rate, and (2) refund of canal collections. The payment of the first kind will be supported by the consolidated statement of the zamindars' and patwaris' fees in Forms Nos III and IV, viz., R. D. forms 84 and 85 respectively signed by the collector and certified by him that the payments entered in them have been made to the proper persons. The payment on account of refunds should be made in a refund voucher form (C. A. Form 17).

APPENDIX J.—(SEE PARAGRAPH 161).

Instruction to officers and heads of departments for the preparation of pension papers.

ARTICLE 929, Civil Service Regulations, requires that " All officers should bear in mind that delay in the payment of pensions may involve peculiar hardship and everything should be done to prevent or shorten to the utmost such delays." Despite these instructions it has been noticed that in very many cases it takes a lot of time to obtain complete papers and information from the local offices, and cases have to be returned several times owing to non-observance of rules for the preparation of pension cases. Although the procedure for the preparation of pension papers has not been changed after the reforms like other rules and has been in vogue for a very long time past, but the papers are still received in an incomplete form in the Accounts office involving much delay and avoidable correspondence all round. With a view to minimize the chances of delay in, and expedite the final sanction and ultimate issue of a Pension Payment Order by this office the attached set of instructions are issued for the guidance of district and other officers dealing with pension papers. In this connexion special attention is invited to G. O. no. A.1937/X—219, dated the 3rd May, 1926, which requires the preparation of service papers six months before the expected date of retirement and getting the services verified as it is not always possible even to grant an Anticipatory Pension Order before the service is completely verified by the Accounts office.

Instructions for the preparation of pension papers.

(A) VERIFICATION OF SERVICES.

To ensure speedy verification of services it is essentially necessary that service book should be properly maintained, and annual statement of establishment should be properly compiled and compared with the entries in the service book, as the final verification is based on them and service statement or history of services can correctly be prepared according to the entries in the first two documents only.

(a) Service Books.

Each step in an officer's official life, whether of promotion, reduction, leave, transfer, suspension or dismissal, should be contemporaneously attested by the head of the office. In this connexion the following points should be kept in mind :—

1. The vernacular entries, if any, should be transliterated into English.
2. If an officer, without a substantive appointment (in qualifying service), is appointed to officiate in a pensionable appointment, and is confirmed, without interruption in service (as defined in Article 371, Civil Service Regulations), the nature of the original vacancy or vacancies in the chain of arrangement of which he officiated should be stated in the service book in the remarks column.
3. If there be any period of absence without leave, it should be stated in the service book whether the period of absence without leave has been commuted into leave without allowance or not as absence without leave causes forfeiture of all past service [Articles 420 (b) and 421, Civil Service Regulations].
4. If an officer, on permanent establishment, be detached on temporary duty on the understanding that when the temporary duty ceases he would return to the permanent establishment, the substantive appointment on the permanent establishment, on which he holds a lien, should be shown in column 3 of the service book.
5. The cause of suspension, if any, should be briefly stated in the service book. It should also be stated therein whether the suspension was pending inquiry into conduct or was adjudged as a specific penalty, and whether the period of suspension will count as service for pension.
6. In the case of transfer to non-qualifying service, it should be stated whether the transfer was for misconduct, or was ordered by the competent authority in the interest of public service.

7. In the case of service rendered by an officer under a District Board (such as teacher in a Secondary English School, compounder, clerk, overseer, sub-overseer, veterinary assistant, etc.), after the 31st December, 1904, the exact date from which pensionary contribution under Article 802, Civil Service Regulations, was paid for the post held under the District Board should be stated in the service book in the remarks column.

8. In the case of a vaccinator appointed before the 27th November, 1906, the date of his appointment as an enrolled officer of Government should be stated. If information on this point be not available from the records in the local office, it should be obtained from the Assistant Director of Public Health of the Range concerned.

9. Military service of all the officials should be got verified from the Controller of Military Accounts concerned as soon as possible without considering whether the official concerned is retiring from Government service in near future or not, as the verification of this portion of service at the time of retirement necessarily causes much delay (*vide* para. 4 of G. O. No. A. 1967/X—219, dated the 3rd May, 1926). Information on the following points duly verified by the Controller of Military Accounts should be noted in the service book or the character roll :—

- (1) The correct period of service with the dates of commencement and termination of such service and the amount of leave, if any, availed of during this period.
- (2) Whether the service was qualifying under the Military rules, and also that it terminated before a pension or gratuity was earned.
- (3) Whether any pension/gratuity/reward/or bonus was granted by the Military authorities.
- (4) Whether the official concerned was attached to a permanent or a temporary unit.
- (5) Whether the service rendered was of superior or of inferior nature under the Military rules.
- (6) Discharge certificate and the Controller of Military Accounts' verification memo should be filed with the service book or the character roll.

10. At the time of periodical re-attestation of the entries on page 1 of the service books the remarks against entries Nos. 3, 6 and 7 should, if necessary, be corrected under the initials of a Gazetted Officer.

(b) Annual statement of establishment.

The annual statement of establishment (Forms 3 and 4, Civil Account Code) should be properly compiled and compared with the service books, the instructions in para. 127 of the Financial Handbook, Volume V, Part I, being strictly observed.

(c) History of service or service statement.

A history of an officer's service (in Form No. 24, Civil Service Regulations) should be drawn up in duplicate within six months before the expected date of an officer's retirement and sent along with his service book to the Accountant-General, Pension Department, for verification of service (Article 907, Civil Service Regulations).

At the time of preparation of history of service the following points should be borne in mind :—

- (i) The class of pension/gratuity on which a Government servant is to retire should be stated at the top of the history of services.
- (ii) The date of birth and all the details of service, as shown in the service book should be entered in full in the history of service. If the date of birth as stated in the service book differs from that stated in the establishment returns (Form 3) or the medical certificate, the discrepancy should be explained.

- (iii) Leave of every description (other than casual), every period of suspension and every other interruption in service with the dates of commencement and termination of each such period should be shown in the history of services or a certificate to the effect that the officer was never granted leave or suspended, etc., inserted in the history of services.
- (iv) If the officer has not ceased to be borne on the establishment, a certificate to the effect that the applicant is within the next six months likely to retire from the public service should be inserted at the foot of the history of services.
- (v) If an officer was appointed to officiate during any period within the last three years of service, the exact nature of the original vacancy or vacancies causing the chain of arrangements, in which he officiated, should be stated in the history of services in the remarks column [Article 486 (h), Civil Service Regulations].
- (vi) It should be certified in the remarks column that service for the last two years has been verified from the local records.

(B) PENSION PAPERS.

After the services of an applicant for pension have been verified by the Accountant-General, Pension Department, the portion of service, if any, not susceptible of verification from the records of that officer, should be verified from the records in the local office, or if that be also not possible, in the manner laid down in Article 908 (e) Civil Service Regulations. In the latter case a duly attested English translation of the vernacular papers, if any, should also be furnished. An application (in Form 25, Civil Service Regulations) should then be drawn up in duplicate and sent along with the necessary papers to the Accounts office for report on the applicant's title to pension.

In this connexion the following points should be carefully observed :—

(a) The remarks against entries Nos. 1, 2, 3, 4, 5, 6, 7, 13, 14, 15, 16, 17 and 18 on page 1 of the pension application should be made in accordance with the entries in the Services book. The entries in columns 1, 2, 3, 4 & 14 should be in block Capitals (A, B, C, D) and the left thumb and finger impressions taken against entry No. 17. Columns 8 to 12 should be filled in by the departmental authorities from the records of their offices. The date on which pension/gratuity is applied for should be shown against item No. 18. Any delay in applying for pension or in the preparation of the pension papers should be explained briefly (Article 930, Civil Service Regulations).

(b) The remarks against entries Nos. 1 and 6 on page 2 of the pension application should be made in terms of Articles 911 (a) and (b), Civil Service Regulations. If the character or service of an applicant be unsatisfactory, it should be stated whether any reduction in the amount of pension/gratuity under Article 470, Civil Service Regulations is proposed, if so, the amount of the proposed pension/gratuity as shown on page 1 of the application should also be reduced accordingly. The remark against entry No. 2 should be made in accordance with the entries in the service book. If any pension for gratuity has been awarded in respect of previous service, the amount of pension or gratuity awarded and the detail of previous service should be noted against entry No. 3. In the case of a compensation pension or gratuity it should be stated for what reason it has been found impossible to provide suitable employment for the applicant (Article 427, Civil Service Regulations).

(c) The remarks against entry No. 5 should be made in the following manner :—

(i) in the case of invalid pension/gratuity the fact that the applicant has been invalidated should be stated against entry No. 5 and the certificate of incapacity for further service sent along with the pension application. If the medical certificate has been given by a single medical officer, or bears a date later than that of retirement, the fact that it has been accepted under articles 442 (c) and 911 (s), Civil Service Regulations, should also be stated against entry No. 5. It should be noted that service after the date of medical

certificate does not generally qualify for pension and should be ignored unless specially authorized by competent authority (Article 455, Civil Service Regulations).

- (ii) In the case of compensation pension or gratuity the number and date of the Government order sanctioning the revision of the establishment and the particulars of the savings effected should be stated against entry No. 5. If the recorded age of the applicant is less than 55 years, detailed reasons for invalidating him should be shown in the medical certificate [Articles 443 (d), (c) and 444, Civil Service Regulations]. If the applicant is declared unfit for a particular branch of the service, it should be certified that employment suited to the particular capacity of the applicant can or cannot be found in any other branch of the public service.
- (iii) In the case of superannuation/retiring pension/gratuity the number and date of the order sanctioning the retirement should be noted against entry No. 5 and a copy of the order furnished along with the pension application.

2. The following documents should be sent along with the pension/gratuity application as soon as a Government servant actually retires from service or proceeds on leave preparatory to retirement :—

- (i) The service book.
- (ii) A history of service (in Form 24, Civil Service Regulations) with the remarks of the Accounts office thereon (in duplicate)
- (iii) A last pay certificate
- (iv) Two slips of paper bearing the applicant's left thumb-impression duly attested by a Gazetted Officer.
- (v) Two slips of paper bearing specimen of the applicant's signatures duly attested by a Gazetted Officer.
- (vi) A certificate in the form prescribed in Government of India, Finance Department, No. F.210-C S.R./24, dated 18th October, 1926, duly signed by the applicant. If he has received any pension or gratuity for any portion of the service included in the pension application, the certificate should be suitably modified, so as to include the following particulars :—
 - (a) Nature and amount of pension or gratuity ;
 - (b) the period of service in respect of which it is paid ; and
 - (c) by whom it is paid.

3. On receipt of the pension papers in a complete form in the Accounts office, the pension papers with the usual report on the title to pension will be sent to the authority competent to sanction the pension. The pension papers of an applicant on leave preparatory to retirement may, however, be sent without a last pay certificate for report on the title to pension, but the pension in such a case will not be sanctioned more than one month before the date of retirement.

4. In the case of a Gazetted Officer part of whose service has been rendered in non-gazetted appointments, the non-gazetted portion of his service should be verified in the same manner as in the case of an officer in superior service whose entire service has been rendered in non-gazetted appointment. A pension application may be drawn up in Form 25 or 26, Civil Service Regulations, according to the class of officer to which he belongs at the time of his retirement [Article 913 (b), Civil Service Regulations]. If the application is to be drawn up in Form 25, Civil Service Regulations, the procedure as stated in para. 4 above should be observed, but the personal marks for identification and left thumb and finger impressions on page 1 thereof and one slip of paper bearing left thumb impression are not required. The amount of pension admissible may be calculated under Articles 474, 474A, 475A, 486 and 487, Civil Service Regulations, and Superior Civil Service Rules, 1924.

5. In the case of an officer whose entire service has been gazetted, the formal verification of service before forwarding the pension application is not necessary. The procedure for the preparation of his pension papers is the same as in the case of Gazetted Officer part of whose service has been rendered in non-gazetted appointments.

6. In the case of an officer in inferior service, service rolls are to be properly maintained in the same manner as service books are maintained in the case of non-gazetted officers in superior service. As the records in the Accounts office in respect of such service are not maintained by name, the verification is to be made from the records in local offices. The portion of service not susceptible of verification from local records should be proved in the manner laid down in Article 908 (e), Civil Service Regulations. An English translation, duly attested, of the vernacular papers, if any, should be sent with the application. The amount of pension/gratuity may be calculated under Article 481, Civil Service Regulations. There is no "superannuation" or "retiring" pension for inferior service. A pension/gratuity application should be drawn up in the same manner as in the case of an officer in superior service.

Anticipatory pensions.

Whenever the settlement of the final amount is likely to be delayed beyond one month after the date of retirement, the necessary arrangement for the grant of an anticipatory pension may be made (Article 925, Civil Service Regulations). To admit of the issue of a payment order for an anticipatory pension the following documents should be sent to the Accounts office :—

- (a) Copy of the first page of the application for pension in Form 25 (Civil Service Regulations).
- (b) Copy of the last pay certificate.
- (c) Copy of the medical certificate if an invalid pension is claimed.
- (d) Two slips of papers bearing left thumb impression and specimen signatures duly attested by a Gazetted Officer.

APPENDIX K—(SEE ORDER No. 173).

Treasury officers while indenting should quote the number of the form on their indents.

List of Treasury Forms.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
Registers, books, etc., kept in Treasuries.			
BOOKS AND MISCELLANEOUS FORMS			
— <i>contd.</i>			
1	Cash Book (Form no. 43, F. H. B., Vol. V, Part II) (Receipts).	10	Small Silver and Copper Coin Depot Book (Form no. 18 Resource Manual).
1A	Cash Book (Form no. 43, F. H. B., Vol. V, Part II) (Payments).	11	Pass Book of Telegraph Railway Department (Form no. 76, F. H. B., Vol. V, Part II).
1B	Cash Book (Central) (Form no. 43, F. H. B., Vol. V, Part II) (Receipts)	12	Pass Book of Public Works Department (Form no. 77, F. H. B., Vol. V, Part II).
1C	Cash Book (Central) (Form no. 43, F. H. B., Vol. V, Part II) (Payments).	13	Registers of orders on Sub-Treasurers issued and adjusted (Form no. 57, F. H. B., Vol. V, Part II).
2	Register/Schedules of Miscellaneous Receipts.	14	Register of Interest Orders (Government Securities Manual, Form no. 3).
3	Cash Book of Tahsil Treasuries, Provincial (English, Hindi and Urdu).	15	Register of Government Securities deposited for safe custody (Form no. 19, Government Securities Manual).
3A	Cash Book of Tahsil Treasuries, Central (English, Hindi and Urdu).	16	Register of Receipts and Disposal of notes held in safe custody (Form no. 25, Government Securities Manual).
4	Accountant's Daily Balance Sheet (Form no. 50, F. H. B., Vol. V, Part II).	17	Ledger Accounts of Government Promissory Notes (Form no. 23, Government Securities Manual).
5	Treasurer's Daily Balance Sheet (tri-lingual, Form no. 2, Resource Manual).	18	Interest Distribution Register (Form no. 26, Government Securities Manual)
6	Register of Double Lock Transactions of Cash (Form no. 3, Resource Manual).	19	Cancelled.
7	Register of Pension Payment Orders (Form no. 51, F. H. B., Vol. V, Part II).	20	Register showing particulars of Bearer Bond registered for payment of coupons (Government Securities Manual, Form no. 5).
8	Register of Promissory Notes encashed for payment of interest at a treasury (Form no. 9, Securities Manual).	21	Detailed List of Bearer Bonds (Government Securities Manual, Form no. 7).
9	Register of Securities received at the Treasury for renewal, consolidation, sub-division and conversion (Government Securities Manual, Form no. 2).	22	Register showing receipts and issues of departmental Cash Chests (Para. 35, F. H. B., Vol. V, Part 1.)

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number	New number		
BOOKS AND MISCELLANEOUS FORMS —contd.			
REGISTER/SCHEDULES—REBONIPTS AND PAYMENTS—contd.			
23	Register of Powers of Attorney, Probate certificates, etc. (Form no. 16, Government Securities Manual).	39	Stamps and Commissions paid on Sale thereof (Form no. 46, F. H. B., Vol. V, Part II).
24	Register of Silver Coins cut but not paid for (Form no. 9, Resource Manual).	40	Excise ditto ditto
25	Check Register of Transfer Payments.	41	Income-tax ditto ditto
26	Register of Gazetted Officers.	42	Registration ditto ditto
27	Register of Retrenchment (Para. 81, F. H. B., Vol. V, Part I).	42A	Register of Receipts under Motor Vehicles Taxation Act.
28	Stock Register of Stamps, Part I, General (Non-Judicial) for <i>Sadar Treasuries</i> only.	43	Register of Collections of the Registration Department by different Sub-Registrars.
29	Stock Register of Stamps, Part II (Judicial), for <i>Sadar Treasuries</i> only.	44	Register/Schedule of Recoveries of Interest on Loans and Advances (Form no. 46, F. H. B., Vol. V, Part II).
30	Stock Register of Stamps, Part III (Postage), for <i>Sadar Treasuries</i> only.	45	Administration of Justice (Form no. 46, F. H. B., Vol. V, Part II).
31	Register of Padlocks [Article 12 (a) I, Resource Manual, Board's Circular no. 32-IX].	46	Treasury Subsidiary Register of Administration of Justice Receipts (Form no. 46, F. H. B., Vol. V, Part II)
32	Register of Adjustment of Advances drawn from the Imperial Bank of India for payment to Indian Military pensioner.	47	Jails and Convict Settlements (Form no. 46, F. H. B., Vol. V, Part II).
33	Chest Book.	48	Police (Form no. 46, F. H. B., Vol. V, Part II).
34	Stock Register of Stamps, Part I, General (Non-Judicial), for <i>Sub-Treasuries</i> only.	49	Education.
35	Stock Register of Stamps, Part II (Judicial) for <i>Sub-Treasuries</i> only.	50	Medical.
36	Stock Register of Stamps, Part III (Postage), for <i>Sub-Treasuries</i> only.	51	Public Health (Form no. 46, F. H. B., Vol. V, Part II).
REGISTER/SCHEDULES—REBONIPTS AND PAYMENTS.			
37	Land Revenue (Form no. 46, F. H. B., Vol. V, Part II).	52	Agriculture.
38	Land Revenue Land Records (Form no. 46, F. H. B., Vol. V, Part II).	53	Miscellaneous Department, Provincial (Form no. 46, F. H. B., Vol. V, Part II).
		53A	Miscellaneous Departments, Central (Form no. 46, F. H. B., Vol. V, Part II).
		54	Industries Department (Form no. 46, F. H. B., Vol. V, Part II).
		55	Stationery and Printing, Provincial (Form no. 46, F. H. B., Vol. V, Part II)
		55A	Stationery and Printing, Central (Form no. 46, F. H. B., Vol. V, Part II).

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
REGISTERS/SCHEDULES—RECEIPTS AND PAYMENTS— <i>contd.</i>			
56	Currency (Form no. 46, F. H. B., Vol. V, Part II)	73	Cash and Departmental remittances.
57	Miscellaneous Receipts, Provincial (Form no. 46, F. H. B., Vol. V, Part II).	74	Register/Schedule of Receipts of the Opium Department.
57A	Miscellaneous Receipts, Central (Form no. 46, F. H. B., Vol. V, Part II)	74A	Register of Aviation Receipts and Payments from Indian States (Central).
58	Public Works Receipts—Works for which capital accounts are kept	75	Bills Issued (Form no. 60, F. H. B., Vol. V, Part II).
59	Civil Works (Provincial) (Form no. 46, F. H. B., Vol. V, Part II).	76	Register/Schedule of Bombay Salt (Form no. 70, F. H. B., Vol. V, Part II).
59A	Register/Schedule of Match Excise Duty and Sugar Excise Duty	77	Schedule/Register of Receipts of the Postal Department.
60	Cancelled.	78	Register/Schedule of Telegraph Receipts.
61	Register of receipts of Deposits (Form no. 54, F. H. B., Vol. V, Part II).	79A	Register/Schedule of Military Department receipts (remittances from Military to Civil) (Form no. 79A, F. H. B., Vol. V, Part II).
62	Personal Deposits (Receipts and Payments) (Form no. 55, F. H. B., Vol. V, Part II)	79B	Schedule/Register of Miscellaneous Military Department receipts (Form no. 79B, F. H. B., Vol. V, Part II).
63	Personal Deposits (Daily Receipts and Payments) (Form no. 56, F. H. B., Vol. V, Part II), small sheet.	80	Register/Schedule of Public Works and Railway Departments (Form no. 75, F. H. B., Vol. V, Part II).
64	Personal Deposits (Daily Receipts and Payments) (Form no. 56, F. H. B., Vol. V, Part II), big sheet	81	Irrigation Department.
65	Register/Schedule of Receipts and payments of Town Fund Act, II of 1914.	81A	Register of Receipts XII Taxes and Duties
66	Register/Schedule of Receipts and Payments of Town Fund Act, III of 1901	82	Register/Schedule of Forest Department (Form no. 71, F. H. B., Vol. V, Part II).
67	Register/Schedule of Receipts and Payments of District Boards.	82A	Register/Schedule of Forest Department (Form no. 71, F. H. B., Vol. V, Part II).
68	Register/Schedule of Receipts and Payments of Municipality.	83	Register of Uncurrent Coins (Form no. 8 of Resource Manual).
69	Register/Schedule of Receipts and Payments of Cantonment Funds.	84	Register/Schedule of Receipts on account of Survey of India/Miscellaneous (Central Department) Custom Department
70	Register/Schedule of Receipts and Payments of Notified Area/Other Funds.	85	Register/Schedule of Malikana Payments.
71	Register/Schedule of Recoveries of Advances.	86	Malikana Payment Voncher.
		93	Register/Schedule of other department bills.

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
REGISTERS/SCHEDULE—RECEIPTS AND PAYMENTS—<i>contd.</i>			
93A	Register of Refunds under IV Taxes on Income.	117	Registers/Schedule of Waista Pensions (Lucknow).
96	Register/Schedule of Forest Department (Form no. 72, F. H. B., Vol. V, Part II).	118	Registers/Schedule Military Department—Cheques and Transfer Receipts (Form no. 79, F. H. B., Vol. V, Part II)
97	Cancelled.	119	Registers/Schedule of Military Department—Miscellaneous Payments (Form no. 80, F. H. B., Vol. V, Part II)
98	Do.	120	Public Works Department (Form no. 74, F. H. B., Vol. V, Part II).
99	Do.	121	Registers/Schedule of Payments of Coupons on Bearer Bonds (Form no. 6 of Government Securities Manual).
100	Register Schedule of Pensions (Territorial and Political).	122	Cancelled.
101	Registers/Schedule of Pensions (Superannuation).	123	Registers/Schedule of Telegraph Department Payments.
102	Registers/Schedule of Huq Lambar-dari and Patwari Fees on collec-tion of Owners'/Occupiers' Rates.	124	Registers of Reserve Bank Deposits, Provincial (Chap. XX, para. 505, F. H. B., Vol. V, Part II).
103	Cancelled.	124A	Registers of Reserve Bank Deposits, Central (Chap. XX, para. 505, F. H. B., Vol. V, Part II).
104	Deposits (Form no. 38, F. H. B., Vol. V, Part I), Register of Re-payments of—	125	Cash Accounts (Form no. 48, F. H. B., Vol. V, Part II) Provincial.
105	Registers/Schedule of Advances Recoverable.	125A	Cash Account of the Central Govern-ment
107	Registers/Schedule of Cash and Departmental Remittances.	126	Registers/Schedule of Miscellaneous Debt and remittance transaction receipts/payments.
108	Cancelled.	126A	Receipt Schedule/Register Miscellaneous debt and remittance transac-tions relating to Reserve Bank of India.
109	Registers/Schedule of Bills paid—Local (Form no. 64, F. H. B., Vol. V, Part II).	126B	Payment Schedule/Register Mis-cellaneous debt and remittance transactions relating to Reserve Bank of India.
110	Registers/Schedule of bills paid—Foreign (Form no. 65, F. H. B., Vol. V, Part II).	127	Schedule of Receipts of Adminis-tration of Justico Department.
111	Registers/Schedule of payment of Interest (Government Securities Manual, Form no. 14).	127A	Schedule of Receipts of XII, Receipts under Motor Vehicle Act
112	Registers/Schedule of Imperial Ser-vice Troops, Bureau for Central Intelligence, Imperial Cadet Corps, Imperial Department of Agricul-ture, Veterinary and Horse-breed-ing, Gwalior Residency charges.	127B	Registers/Schedule of 12A charges on account of Motor Vehicles Taxation Act Department bill.
113	Registers/Schedule of Survey of India, Meteorological, Bacterio-logical Departments.		
114	Registers/Schedule of N. I. Salt.		
115	Registers/Schedule of cheques drawn by Survey of India, Calcutta.		
116	Cancelled.		

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
REGISTERS/SCHEDULES—RECEIPTS AND PAYMENTS—concl'd			
128	Schedule of receipts of Jail/Convict settlements.	149	Extract Register of Deposit Receipts (Form no. 40, F. H. B., Vol V, Part I)
129	Schedule of receipts of Central Department.	150	Personal Deposits (Receipts and Payments) (Form no. 59, F. H. B., Vol. V, Part II).
130	Schedule of receipts of Police Department	151	Bills Issued—Local (Form no. 62, F. H. B., Vol. V, Part II).
131	Schedule of receipts of Education Department.	152	Bills Issued—Foreign (Form no. 63, F. H. B., Vol. V, Part II).
132	Schedule of Revenue and Receipts of Land Revenue Department.	153	Register/Schedule of Northern India Salt (Form no. 69, F. H. B., Vol V, Part II).
133	Schedule of Revenue and Receipts of Land Records Department.	153A	Schedule of Revenue of the Northern India Salt Department (Form no. 69, F. H. B., Vol. V, Part II).
134	Schedule of Revenue and Receipts of Excise Department	154	Schedule to be attached to the Salary Bill of I.C.S. Officers on account of deductions of I.C.S. Provident Fund.
135	Schedule of Revenue and Receipts of Stamp Department	155	List of Payments, Provincial (Form no. 49, F. H. B., Vol. V, Part II).
136	Schedule of Revenue and Receipts of Registration Department	155A	List of Payments, Central (Form no. 40, F. H. B., Vol V, Part II)
137	Schedule of Revenue and Receipts of Medical Department.	156	List of Repayments of Deposits (Form no. 58, F. H. B., Vol. V, Part II).
137A	Receipt Schedules of XIII Taxes and Duties.	157	Register/Schedule of Postal Department payments.
138	Schedule of Revenue and Receipts of Public Health Department.	158	Register/Schedule of Telegraph payments against Letters of Credit.
139	Schedule of Revenue and Receipts of Agriculture Department.	159	Register/Schedule of pensions derived from the old Military Orphan and Medical Fund.
140	Schedule of Revenue and Receipts of Veterinary Department.	160	Return of Silver Coins cut or broken on account of being reduced in weight (Form no. 10 of Resource Manual).
141	Schedule of Revenue and Receipts of Co-operative Department.	161	Quarterly Return of Silver Coins showing Counterfeit Coins (Form no. 12 of Resource Manual).
142	Schedule of Revenue and Receipts of Industries Department.	162	Statement of Receipts and Issues of Sovereigns and Half-Sovereigns (Form no. 7 of Resource Manual).
143	Schedule of Revenue and Receipts of Miscellaneous Department.	163	Cash Balance Report (Form no 4 of Resource Manual).
144	Schedule of Revenue and Receipts of Superannuation Department.		
145	Schedule of Revenue and Receipts of Stationery and Printing Department.		
146	Schedule of Revenue and Receipts of Miscellaneous Department.		
147	Schedule of Revenue and Receipts of Buildings and Roads, XXXIX Civil Works Department.		
148	Schedule of Revenue and Receipts of P. W. D. Irrigation (XVII and XVIII) Department.		

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
REGISTERS/SCHEDULES—RECEIPTS AND PAYMENTS—<i>contd.</i>			
164	Cash Balance Report (English and Hindi Kumaun).	184	Commission on sale of Stamps.
166	Statement of Arrear of Pension (C. S. R., Article 987).	185	7—Land Revenue—Assignment and compensation, 8—Excise Compensation and 55—Superannuation allowances and Pensions (Territorial and Political Pensions and Charitable and Compassionate Allowances).
167	Lapsed Pension Report [C. S. R., Article 959 (c)].	186	Superannuation Pensions Paid.
168	Memorandum to be placed in Treasure Bags.	187	Bill for charges for Remittance of Treasure.
169	Plus and Minus Memorandum of Opium.	188	Interest on Government Promissory Notes (Government Securities Manual, Form no. 13).
170	Plus and Minus Memorandum of Excluded Local Funds	189	Pensions (Paid Consolidated Receipt) (Form no. 52, F. H. B., Vol. V, Part II).
171	Plus and Minus Memorandum for Deposits for work done for public bodies, etc	190	Compensation Payment for Land taken up (F. H. B., Vol. V, Part I, Appendix XI, Form C) bound in books, containing 100 forms.
172	Plus and Minus Memorandum for Advances	191	Payment of Compensation for Land taken up by Transfer Credit to Civil Court Deposits (F. H. B., Vol. V, Part I, Appendix XI, Form D).
173	Plus and Minus Memorandum for Stamps	192	Payment of Compensation for land taken up by Transfer Credit to Revenue Deposits (F. H. B., Vol. V, Part I, Appendix XI, Form E).
174	List of Vouchers sent with the List of Payments.	193	Advances for payment of award under the Land Acquisition Act (F. H. B., Vol. V, Part I, Appendix XI, Rule 20)
175	List of Lapsed Deposits (Form no. 41, F. H. B., Vol. V, Part I)	194	Compensation Payment of Land taken up—Consolidated Receipts (F. H. B., Vol. V, Part I, Appendix XI, Form CC).
176	Statement of Registration Receipts and Charges*.	PAYMENT ORDER FORMS	
177	Consolidated Treasury Receipts of the Northern India Salt Department (Form no. 68, F. H. B., Vol. V, Part II).	195	Payment Order on Tahsils (Hindi and Urdu)
178	Covering List of Civil Court Deposit Repayment Vouchers, (Para. 355, F. H. B., Vol. V, Part I)	TREASURY RECEIPT FORMS.	
179	Clearance Register of Deposits Received (Form no. 40, F. H. B., Vol. V, Part I).	196	For cash Remittances (by Imperial Bank).
180	Plus and Minus Memorandum of Deposits.		
181	Rupee Census Returns (Form no. 15 of Resource Manual)		
182	Detailed List of Notes enface for payment of Interest at a Treasury (Government Securities Manual, Form no. II)		
TREASURY VOUCHER FORMS.			
183	Miscellaneous payments bilingual.		

List of Treasury Forms—contd.

Number of form on register	Name or description	Number of form on register	Name or description.
New number		New number	
TREASURY RECEIPT FORMS—contd.			
197	Receipt for cheques received from P. W. D., Officers for service postage stamps [Art. 523 (1) of the P. W. D., Account Code].	209A	TREASURY INVOICE OR CHALAN FORMS—contd.
198	For Remittances of Salt Department—Consolidated receipt of Internal branch.	210	Chalan for money paid for use in the Forest Department.
199	For Remittances of the Military Department—Cash receipt—(Para 654, F. H. B., Vol. V, Part II).	211	For Money paid into the Imperial Bank of India by Treasurer on account of Stamps and Opium.
200	For Forest Remittances—Consolidated Treasury receipt.	212	For Cash Remittances to other Treasuries (Form no. 20 of Resource Manual).
201	Receipts by Imperial Bank of India for Government dues paid in cheques	213	For notes despatched through escort (Form no. 23 of Resource Manual).
TREASURY ACKNOWLEDGMENT FORMS.			
202	For Fraudulently altered coins received for transmission to Calcutta Mint.	214	For cashing Bills of Officers at a distance from Treasury (Para. 48, F. H. B., Vol. V, Part I).
203	Letters forwarding receipt of Remittances received from other Treasury.	215	For Uncurrent Coins Despatched (Form no. 14 of Resource Manual).
204	For Promissory Notes received from Agent, Imperial Bank of India, for payment of Interest.	216	For Currency Notes sent to other Treasury by post (Form no. 22 of Resource Manual).
205	For Promissory Notes received from Agent, Imperial Bank of India, for renewal, etc.	Slip to be attached to each bundle of Currency Notes (Form no. 25 of Resource Manual).	
206	Acknowledgment of Securities tendered for renewal, etc. (Government Securities Manual, Form no. 17).	TREASURY ADVICE FORMS.	
207	For Promissory Notes received from Imperial Bank of India, Calcutta.	217	Advice of Cash Remittances.
208	Acknowledgment of receipt of Government Promissory Notes for Safe Custody (Form no. 22 of Securities Manual)	218	Letter warning the Receiving Officer of the despatch of a Remittance.
TREASURY INVOICE OR CHALAN FORMS			
209	Chalan for money paid into the Treasury (para. 26, F. H. B., Vol. V, Part I).	219	Letter advising the actual despatch of a Remittance.
		220	Consolidated Advice sent to N. I. Salt officers (Form no. 67, Vol. V, Part II).
		221	Advice List of Bills Drawn (Form no. 61, F. H. B., Vol. V, Part II).
		222	Advice of Renewal, Sub-Division, or Consolidation Fee of Government Promissory Notes (Form no. 27 of Securities Manual).
		TREASURY CERTIFICATE FORMS.	
		223	Certificate of Public Service Transfer Receipt
		224	Potdar's Remittance Certificate (Form no. 24 of Resource Manual)
		225	Certificate of Deduction of Income-tax on Interest on Government Securities.

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
TREASURY LETTER FORMS.			
226 Letter forwarding Government Promissory Notes to the Secretary and Treasurer, Imperial Bank of India, Calcutta, for Renewal, Consolidation, etc			
227	Letter forwarding Promissory Notes for Change of Treasury in the encashment for payment of Interest.	243	Authority for payment of Interest on and for Renewals of Government Promissory Notes held by Joint Holders.
228	Letter returning Promissory Notes (duly encashed for payment of Interest or Renewal) to the owners	244	Statement showing Amount Deposited in Treasuries on account of Government Central Press under Stationery and Printing.
229	Memo of Advice of re-encashed Notes (Government Securities Manual, Form no 10).	245	Return of Receipts and Issues of Uncurrent Silver Coins (Form no. 11 of Resource Manual).
230	Red Docket for Remittance purposes.	246	Rules for the Verification of Treasury Cash Balances (Article 20 of Resource Manual).
231	Letter intimating Loss of Blank Form of Cheque or Supply Bills.	247	Credit Notes for conveyance of Government Treasure.
OBJECTION FORMS			
232	Objection to Payment of Bill, Memorandum of—	248	G P Notes returned from Safe Custody (Form no 28 of Government Securities Manual).
233	Objection statement. Extract from —for information of Drawing Officers.	249	Memo. of Authorization for payment of Interest on Government Promissory Notes at Sub-Treasuries (Government Securities Manual, Form no. 15).
MISCELLANEOUS TREASURY FORMS.			
234	Report of Transfer of Charge of a Treasury.	250	Payment Order of Coupons of Bearer Bonds at a Sub-Treasury (Government Securities Manual, Form no 4).
235	Register of Returns.	SALARY BILLS.	
236	Register of Valuables	251	Gazetted Officers (Form no. 5, F. H. B., Vol. V, Part I).
237	Indent for Supply Bill and Remittance Transfer Receipt Forms (Form no 66, F. H. B., Vol V, Part II).	252	Claim for the payment of overseas pay in England.
238	Requisition for Correction of Accounts.	253	Tahsildar, Hospital Assistant or Native Doctor and Inspector of Police (Form no. 5, F. H. B. Vol V, Part I).
239	List of Treasury Forms.	254	Allowance Bill for Inspection of Factories.
240	Report of making over charge (Rule 115, F. H. B., Vol. V, Part I).	255	Detailed pay bill of Establishment (full sheet) (time-scale of pay).
241	Specimen of Treasury Officer's signature on Transfer of Charge (Rule 573, F. H. B., Vol. V, Part II).	256	Detailed pay bill of Establishment (half sheet) (time-scale of pay).
242	Paper of Instructions to be given to Police Officer in charge of a Remittance by Rail (Form no. 25, of Resource Manual).	257	Detailed pay bill of Establishment (half sheet) (Form no 9, F. H. B., Vol. V, Part I)

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
SALARY BILLS— <i>concl'd</i>			
258	Detailed pay bill of Establishment (full sheet) (Form no. 9, F. H. B., Vol. V, Part I)	275	3.—Contract Contingent bill of Land Records (District Charges).
259	Inner sheet of (full sheet) (Form no. 9, F. H. B., Vol. V, Part I).	276	3.—Contract Contingent bill of 9—Stamps
260	Arrear pay bill of permanent Establishment (Form no. 9, F.H.B. Vol. V, Part I).	277	3.—Contract Contingent bill of 8—Provincial Excise,
261	District Police Establishment (Civil) (Form no. 9, F. H. B., Vol. V, Part I).	278	3.—Contract Contingent bill of 11—Registration.
262	District Police Establishment (Armed and Miscellaneous) (Form no. 9, F. H. B., Vol. V, Part I).	279	3.—Contract Contingent bill of 25—General Administration (Contract grant of His Excellency the Governor).
263	Acquittance Roll.	280	3.—Contract Contingent bill of 37—Administration of Justice
264	Acquittance Roll (For P. W. D., and for occasional payments in Civil Dept.)	281	3.—Contract Contingent bill of 25—General Administration.
TRAVELLING ALLOWANCE BILLS.			
265	Gazetted Officers (Form no. 6, F. H. B., Vol. V, Part I—Civil and P. W. D.)	282	3.—Contract Contingent bill of 28—Jail and Convict Settlement.
266	Ministerial Officers (Abstract) (Form no. 12, F. H. B., Vol. V, Part I)	283	3.—Contract Contingent bill of 29—Police
267	Inner sheet of (Abstract) (Form no. 12, F. H. B., Vol. V, Part I)	284	3.—Contract Contingent bill of 27—Education.
268	Inner sheet of detailed Journal (Form of P. W. D.) (Form no. 12, F. H. B., Vol. V, Part I).	285	3.—Contract Contingent bill of 32—Ecclesiastical
269	Inner sheet of detailed (Abstract) (F. H. B., Vol. V, Form no. 12)	286	3.—Contract Contingent bill of 38—Medical.
CONTRACT CONTINGENT BILLS.			
270	3.—Contract Contingent Bill of 7—Land Revenue	287	3.—Contract Contingent bill of 39—Public Health.
271	3.—Contract Contingent bill of 7—General Administration	288	3.—Contract Contingent bill of 57—Miscellaneous.
272	3.—Contract Contingent bill of Government Estates	289	3.—Contract Contingent bill of 40—Agriculture.
273	3.—Contract Contingent bill of Survey and Settlement.	290	3.—Contract Contingent bill of 41—Veterinary Department.
274	3.—Contract Contingent bill of Land Records (Surpeintendence).	291	3.—Contract Contingent bill of 42—Co-operative credit
REGULAR CONTINGENT BILLS.			
292	Contingent Charges regulated by Scales (Form no. 15, F. H. B., Vol. V, Part I)	293	Contingent Charges previously countersigned (Form no. 18, F. H. B., Vol. V, Part I).
294	Refunds of Revenue (Form no. 19, F. H. B., Vol. V, Part I).		

Last of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
ABSTRACT CONTINGENT BILLS—contd.			
295	Contingent Bill of Government Estates (Form no. 16, F. H. B., Vol V, Part I).	308	Survey and Settlement (7—Land Revenue) (Form no. 17 F. H. B. Vol. V, Part I).
296	Contingent Bill of Survey and Settlement (Form no. 16 F. H. B., Vol V, Part I).	309	Jail Department (Form no. 17 F. H. B., Vol V, Part I).
297	Contingent Bill of Private Secretary to His Excellency the Governor (Form no. 16, F. H. B., Vol V, Part I)	310	Horse-breeding Operations, United Provinces and Rajputana (Form no. 17, F. H. B., Vol V, Part I)
298	Contingent Bill of Jail Department (Form no. 16, F. H. B., Vol V, Part I)	311	57—Miscellaneous (Form no. 17, F. H. B., Vol V, Part I).
299	Contingent Bill of Political Department (Form no. 16, F. H. B., Vol V, Part I).	312	Detailed bill for works expenditure (Form no. 17, F. H. B., Vol. V, Part I).
300	Contingent Bill of Horse-breeding Operations United Provinces and Rajputana (Form no. 16, F. H. B., Vol. V, Part I).	313	Other departments (Form no. 17, F. H. B., Vol. V, Part I).
301	Contingent Bill of 57—Miscellaneous (Form no. 16, F. H. B., Vol V, Part I).	MISCELLANEOUS BILLS.	
302	Contingent Bill of other departments (Form no. 16, F. H. B., Vol V, Part I).	314	Bills for Service Postage Stamps.
303	Abstract Bill of works expenditure (Form no. 32, F.H.B. Vol. V, Part I).	315	Bills for Grants-in-aid.
FULLY VOUCHED BILLS.			
304	Contingent Bill of Charges requiring no countersignature (Form no. 16, F. H. B., Vol. V, Part I).	316	Bills for Service of Dispensaries.
305	Contingent Bill of Charges of Public Works Department for Divisional use (Form no. 16, F. H. B., Vol. V, Part I).	317	Bills for Special Grants-in-aid.
306	Contingent Bill of Charges of Public Works Department for Direction offices (P. W. D.) (Form no. 15, F. H. B., Vol. V, Part I).	318	Bills for Scholarships.
DETAILED CONTINGENT BILLS <i>(Not payable at the Treasury).</i>			
307	Government Estates (7—Land Revenue) (Form no. 17, F. H. B., Vol. V, Part I).	319	Bills for Scholarships European Schools.
MISCELLANEOUS FORMS.			
320	Last Pay and Charge Certificate of Government Servants (Rule 102 and Appendix 5 of F. H. B., Vol. V, Part I).	320	Last Pay and Charge Certificate of Government Servants (Rule 102 and Appendix 5 of F. H. B., Vol. V, Part I).
321	Charge Certificate Public Works Department.	321	Charge Certificate Public Works Department.
322	Absentee Statement (Form no. 10, F. H. B., Vol. V, Part I).	322	Absentee Statement (Form no. 10, F. H. B., Vol. V, Part I).
323	Health Certificate (Rule 136, F. H. B., Vol. V, Part I).	323	Health Certificate (Rule 136, F. H. B., Vol. V, Part I).
324	Register of Contingent Charges (Form no. 13, F. H. B., Vol. V, Part I)	324	Register of Contingent Charges (Form no. 13, F. H. B., Vol. V, Part I)
324A	Register of Contingent Inner Sheet.	324A	Register of Contingent Inner Sheet.
325	Invoice of Countersigned Bills.	325	Invoice of Countersigned Bills.
326	Application for Pension or Gratuity (Form no. 25, C. S. R.).	326	Application for Pension or Gratuity (Form no. 25, C. S. R.).
327	History of Services (Form no. 24, C. S. R.).	327	History of Services (Form no. 24, C. S. R.).

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number		New number	
MISCELLANEOUS FORMS— <i>contd.</i>			
328 Application for Extraordinary Pension or Gratuity (Article 747, C. S. R.).			
329	Pension Payment Order (General).	345	Award Statement of Compensation Payments for land taken up (Appendix XI, F. H. B., Vol. V, Part I)
329A	Pension Payment Order (Collector's Half) (to be used at Sub-Treasury only).	346	Subsidiary Award Statement (Appendix XI, F. H. B., Vol. V, Part I, Form AA).
330	Pension Payment Order (Special)	347	Award Statement of Compensation Payments made by Civil Court (Appendix XI, F. H. B., Vol. V, Part I, Form B).
331	Cancelled.	348	Periodical Increment Certificate Form no. II, F. H. B., Vol. V, Part I).
332	Non-Marriage Certificate of Female Pensioners (Rule 521, F. H. B., Vol. V, Part II).	349	Form of Mortgage (Form no. 22, F. H. B., Vol. V, Part I).
333	List of Pensioners	349A	Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house (Form no. 22A, F. H. B., Vol. V, Part I).
334	Application for Refunds of Lapsed Deposits (Form no. 42, F. H. B., Vol. V, Part I).	349B	Form of Mortgage-deed to be executed in connection with an advance for the purchase of land on which to construct a house (Form no. 22B, F. H. B., Vol. V, Part I).
335	Medical Certificate of Incapacity for further service (Form A, Article 447, C. S. R.).	349C	Form of Agreement to be executed for an advance for the purchase of a house with land appurtenant thereto (Form no. 22C, F. H. B., Vol. V, Part I).
336	Post Copy of Telegraphic Message.	350	Form of Mortgage for House Building advances granted to officers who do not possess full proprietary right on the land on which they intend to build a house (Form no. 23, F. H. B., Vol. V, Part I).
337	Annual Certificate of the Balance of Personal Deposits.	351	Form of Reconveyance for House Building Advances (Form no. 24, F. H. B., Vol. V, Part I).
338	Receipt by Police Officer relieving a guard of a Remittance by Rail.	352	Form of Mortgag Bonds for Motor Car/Boat/Cycle advance (Form no. 25, F. H. B., Vol. V, Part I).
339	Acknowledgement for Permanent Advance [Rule 67 (7), F. H. B., Vol. V, Part I], bound in books containing 25 forms each.	353	Letter requesting issue of Foreign Draft.
340	Statement of proposition for Revision of Establishment (Form no. 7, F. H. B., Vol. V, Part I).	354	Objection Statement (Form no. 76, Audit Code).
341	Simplified Form of Proposition Statement of Revision of Establishment requiring, sanction of the Secretary of State (Form no. 8, F. H. B., Vol. V, Part I).		
342	Statement to accompany all applications for sanction to expenditure not provided for in Budget (Form no. 25, F. H. B., C. A. Code Vol. I).		
343	Covering List of Government Promissory Notes sent to Accountant General.		
344	Application for Pension or Gratuity of gazetted government servants Form no. 26, C. S. R.		

List of Treasury Forms—contd.

Number of form on register	Name or description.	Number of form on register	Name or description.
New number	New number		
MISCELLANEOUS FORMS— <i>contd.</i>			
355 Orders for Repayment of Deposits (Form no. 39, F. H. B., Vol. V, Part I).	370B Form no. 3 (The principal and his sureties both mortgage immovable property and deposit Government promissory notes)		
356 Service Book (Form no. 10, F. R.)	370C Form no. 4 (An existing surety gives additional security).		
357 Leave Account (Form no. 9, F. R.) <i>(Special Rules).</i>	370D Form no. 5 (The Treasurer gives additional security).		
358 Leave Account (Form no. 9A, F. R.) <i>(Ordinary Rules).</i>	370E Form no. 6 (A new party mortgages immovable property as security).		
359 Form of Withdrawal from the General Provident Fund.	370F Form no. 7 [The principal (and his sureties) place money on deposit receipt]		
360 Form of Application for safe custody of G. P. Notes (Form no. 21, Government Securities Manual)	370G Form no. 8 (The principal and his sureties mortgage immovable property, with liberty to the principal and his sureties to place money on deposit receipt instead)		
361 Form of Application for Withdrawal of G. P. Notes held in safe custody (Form no. 24, Government Securities Manual)	370H Form no. 9 (The principal and his sureties both mortgage immovable property and place money on deposit receipt).		
362 Form of Application for Conversion of Securities and acknowledgement of receipt of Securities submitted for Conversion (Govern- ment Securities Manual, Form no. 1).	370I Form no. 10 (An existing surety gives addition security by plac- ing money on deposit receipt).		
SPECIAL SERIES.		370J Form no. 11 (The Treasurer gives additional security by placing money on deposit receipt).	
363 Register of Famine Permanent Advance.	370K Form no. 12 (A new party places money on deposit receipt).		
MISCELLANEOUS FORMS		370L Form no. 13 (Indemnity bond to provide for cases in which a trea- surer furnishes additional security).	
364 Detailed statement of Permanent Establishment (Rule 127, F. H. B., Vol. V, Part I)	371 Capital and Revenue Account of Residencies (Form no. 27, F. H. B., Vol. V, Part I).		
365 Detailed Statement of new names (Rule 127, F. H. B., Vol. V, Part I).	372 Registrar of Civil Works (Form no. 31, F. H. B., Vol. V, Part I).		
366 Title page for receipt register.	373 Running Account Bill A (Yellow) (Form no. 34, F. H. B., Vol. V, Part I).		
367 Title page for payment register.	373A Running Account Bill A (Ordinary) Form no. 34, F. H. B., Vol. V, Part I).		
368 Title page for deposit register.	374 Running Account Bill B (Yellow) (Form no. 35, F. H. B., Vol. V, Part I).		
369 Cash Balance Report to Deputy Controller of Currency.			
370 Form no. 1 [The principal (and his sureties) deposit Government pro- missory notes].			
370A Form no. 2 (The principal and his sureties both mortgage immovable property, with liberty to the prin- cipal to deposit Government pro- missory notes instead).			

List of Treasury Forms—contd

Number of form on register	Name or description.	Number of form on register	Name or description
Now number	New number		
MISCELLANEOUS FORMS—contd.			
374A	Running Account Bill B (Ordinary) (Form no. 35, F. H. B., Vol. V, Part I).	389	Memorandum showing the payments relating to Land Revenue and General Administration, for the month of—
375	Running Account Bill C (Yellow full sheet) (Form no. 36, F. H. B., Vol. V, Part I).	390	Memorandum showing the receipts relating to Stamp and Excise Departments, for the month of—
375A	Running Account Bill C (Ordinary, full sheet) (Form no. 36, F. H. B., Vol. V, Part I)	391	Memorandum showing the payments relating to Stamp and Excise Departments, for the month of—
376	Running Account Bill C (Yellow, half sheet) (Form B, no. 36, F. H. B., Vol. V, Part I).	392	Memorandum showing the receipts relating to Agriculture and Veterinary Departments, for the month of—
376A	Running Account Bill C (Ordinary, half sheet) (Form no. 36, F. H. B., Vol. V, Part I).	393	Memorandum showing payment relating to Agriculture and Veterinary Departments, for the month of—
377	Contractor's ledger (Form no. 37, F. H. B., Vol. V, Part I)	394	Memorandum showing the receipts relating to Public Works Department, for the month of—
378	Register of rent of Buildings and Lands (Form no. 29, F. H. B., Vol. V, Part I).	395	Memorandum showing payment relating to Public Works Department, for the month of—
379	Ledger to be maintained by the local officers (Form no. 26, F. H. B., Vol. V, Part I).	396	Memorandum showing the receipts relating to Medical, Jail and Public Health Departments, for the month of—
380	Register of all residential buildings (Form no. 28, F. H. B., Vol. V, Part I).	397	Memorandum showing payments relating to Medical, Jails and Public Health Departments, for the month of—
381	Monthly statements of demands, realizations and arrears of rents (Form no. 30, F. H. B., Vol. V, Part I)	398	Memorandum showing payments relating to the Central Department, for the month of—
382	Returns of deaths of European Government servants and pensioners (Form no. 4, F. H. B., Vol. V, Part I).	399	Annual indent for forms required by the—
383	Cash book (Form no. 2, F. H. B., Vol. V, Part I).	400	Treasurer's cash book
384	Statement of rents recoverable from pay bill (Form no. 3, F. H. B., Vol. V, Part I).	401	Certificate of total issues of cheques (Form no. 77A, F. H. B., Vol. V, Part II)
385	Receipts for payments to Government (Form no. 1, F. H. B., Vol. V, Part I)	402	Indent for service postage stamps.
385A	Receipts for the price of Service Postage Stamps.	403	Covering memorandum pertaining to Pension Payments of Provincial Government for I/II list
386	Statement showing movement of gold for quarter ending—	404	Bill for Tour charges
387	Application form for arrears of pension.	405	Form for recording proceedings of a Medical Board in all cases of wounds or injuries, whether received in action or not.
388	Memorandum showing the receipts relating to Land Revenue and General Administration or—	406	Form for Schedule of Postal Insurance Fund to be attached to Establishment pay and salary bills.

List of Treasury Forms—concl.

Number of form on register	Name or description	Number of form on register	Name or description.
New number		New number	
MISCELLANEOUS FORMS— <i>concl.</i>			
407	Call notice to pensioners [Art. 947 (b), C. S. R.]	418	Form of fidelity bond granted by an insurance company to the Secretary of State for India in Council guaranteeing fidelity of a Government Servant (Form no. 2 E, Paragraph 71, A, F. H. B.)
408	Schedule of recoveries for Indian Civil Service Family Pension Fund.	419	Register of watching payments of Military Department against the assignment (Form no. 66A, C.A.C., Vol. II)
409	Statements showing the credit and debits under Trust Interest Fund.	420	Register of Receipts Payments on account of Central Government in Sub-treasuries in the district.
410	Consolidated receipt of the Treasury Officer for the payments made into the Treasury by Post Office as incorporated in the accounts in the month of—	421	Statement showing daily transactions on behalf of the Central Government in the—Treasury (non-Banking) subordinate to it.
411	Consolidated receipt of the Post Office for the amounts drawn from the Treasury by Post Office as incorporated in the treasury account for the month of—	422	Memo. of Credits Debits on account of transactions of the Central Government at—Treasury
412	Letter intimating transfer of pension within the province.	423	Master Roll form for use in Civil Department (Paragraph 157, F. H. B., Vol. V, Part I).
413	Letter forwarding P. P. Os. for record in the Accountant-General's office.	424	Schedule of amount credited to Postal Life Insurance Fund.
414	Form of Security Bond for a particular post (Form no. 2 A, Paragraph 69, F. H. B., Vol. V).	425	Application for final payment of General Provident Fund of a subscriber.
415	Form of (General) Security Bond (Form no. 2 B, Paragraph 69, F. H. B.).	426	Register of misclassification by the Bank.
416	Form of Temporary Personal Bond (Form no. 2 C, Paragraph 69, B, F. H. B.).	427	Plus and Minus Memo. of Entertainment and Luxury Tax.
417	Form of Temporary Security Bond with Sureties when the security money is to be recovered in monthly instalments from pay (Form no. 2D, Paragraph 71, F. H. B.).	428	Schedule of recoveries on account of House building and other conveyance advances deducted from pay bills.
N.B.—Indent for forms of Remittance Transfer Receipts and deposit Repayment Orders should be submitted to the Accountant General'			
Forms required for use by District Board shall be obtained direct by the Chairman, District Board, from the Superintendent, Printing and Stationery, United Provinces, Allahabad, on payment.			
Forms required for use by Cantonment Funds should be supplied direct by the Superintendent, Printing and Stationery, United Provinces, on payment.			
It is the duty of Treasury Officer to indent on the Superintendent, Printing and Stationery, United Provinces, Allahabad, through the Divisional Commissioner for any form required by officers (other than District Board and Cantonment Fund) serving in his district explaining why the stock of the required form or forms has run short in his Treasury. It is not sufficient for him to inform the officers that he has none of the forms required in store.			

N.B.—Indent for forms of Remittance Transfer Receipts and deposit Repayment Orders should be submitted to the Accountant General'

Forms required for use by District Board shall be obtained direct by the Chairman, District Board, from the Superintendent, Printing and Stationery, United Provinces, Allahabad, on payment.

Forms required for use by Cantonment Funds should be supplied direct by the Superintendent, Printing and Stationery, United Provinces, on payment.

It is the duty of Treasury Officer to indent on the Superintendent, Printing and Stationery, United Provinces, Allahabad, through the Divisional Commissioner for any form required by officers (other than District Board and Cantonment Fund) serving in his district explaining why the stock of the required form or forms has run short in his Treasury. It is not sufficient for him to inform the officers that he has none of the forms required in store.

APPENDIX L—(SEE PARAGRAPH 179).

List of returns and reports rendered to the Account Officers.

No.	Name of return.	By whom sent.	When due for despatch.
1	First list of payments with Vouchers and Schedules.	Treasury Officers ..	10th of each month.
2	Cash account and second list of payments with Schedules and Vouchers.	Ditto ..	1st of next month.
2a	Statement of net transactions of the Central Government at the non-banking treasuries and sub-treasuries.	Ditto ..	Last working day of the month
3	Statement of the cost of work done and goods supplied by the Jail Departments to other than Public Works Department.	Inspector-General of Prisons.	25th of next month.
4	Statement of goods supplied by Jail factories to the General Department of Jails.	Ditto ..	Ditto.
5	Statement of the cost of work done and goods supplied by Government Press.	Superintendent, Printing and Stationery, U. P., Allahabad.	1st week of next month.
6	Statement of maintenance charges of genuine offenders recoverable from the Railway Administration in Rajputana.	Superintendent, Reformatory School, Chunab.	At the close of each month.
7	Statement showing the cost of prison labour.	Inspector-General of Prisons.	25th of next month.
8	Statement of work done and goods supplied by the Jail Department to Public Works Department.	Ditto ..	Ditto.
9	Small silver and copper coin depot account.	Officer-in-charge of depot.	1st of next month.

QUARTERLY.

1	Certificate of examination of deposit registers.	District Officers ..	1st of next month after the close of the quarter.
2	Statement of expenditure in the Government High School, Pilibhit, out of Drummandganj fund.	Director of Public Instruction.	At the close of each quarter.

YEARLY.

1	Acknowledgment of permanent advances	Each Head of Office	1st April.
2	Clearance Registers of Revenue Deposit outstanding.	Treasury Officer ..	10th April.
3	Lapsed Revenue Deposits	Ditto ..	Ditto.
4	Clearance Registers of Civil and Criminal deposits outstanding	Civil Court or Magistrate.	Ditto.
5	Lapsed Civil or Criminal Court deposits	Ditto ..	Ditto.
6	Balance Certificate of administrator of personal ledger accounts.	Treasury Officer ..	Ditto.
7	Statement of establishment	Each Head of Office	15th April.

List of returns and reports rendered to the Account Officers—contd.

No.	Name of return.	By whom sent.	When due for despatch.
YEARLY—<i>contd.</i>			
8	List of retired officers of Gazetted rank deceased within the preceding twelve months.	Treasury Officer ..	1st December.
9	Verification of local funds balances	Ditto ..	30th April.
10	Loans raised in the open market by Local Authorities.*	District Officers ..	Ditto.
11	Statement of the cost of training students from other provinces at the C. E. College, Roorkee.	Principal, C. E. College, Roorkee.	31st January.
OCCASIONAL.			
1	Losses and defalcations .. .	Head of Office.	
2	Reports of Lapsed Pensions	Treasury Officers.	
3	Reports of death of European Pensioners	Ditto.	

* When there is any such loan in the district.

APPENDIX M—(SEE PARAGRAPH 180).

Table showing the periods of joining time allowable for journeys between the headquarters stations named and Calcutta and Bombay (exclusive of Sundays).

From	Stations.	Days to—	
		Calcutta	Bombay.
From Agra	10	10
" Aligarh	10	10
" Allahabad	10	10
" Almora	13	14
" Azamgarh	10	11
" Bahrach	10	10
" Ballia	10	11
" Banda	10	10
" Bara Banki	10	10
" Bareilly	10	11
" Basti	10	11
" Benares	10	10
" Badaun	10	11
" Bijnor (a)	11	12
" Bulandshahr	11	11
" Cawnpore	10	10
" Dehra Dun	11	11
" Etah (b)	11	11
" Etawah	10	10
" Fyzabad	10	10
" Farrukhabad	10	10
" Fatehpur	10	10
" Ghazipur	10	10
" Gonda	10	10
" Gorakhpur	10	11
" Hamirpur (c)	10	11
" Hardoi	10	10
" Jalaun (Ornai)	10	10
" Jaunpur	10	10
" Jhansi	10	10
" Kheri	10	10
" Lucknow	10	10
" Maunpuri	10	10
" Meerut	10	11
" Mirzapur	10	10
" Moradabad	10	10
" Muttra	10	10
" Muzaffarnagar	11	11
" Naini Tal	11	12
" Partabgarh	10	10
" Pilibhit	10	11
" Rae Bareli	10	10
" Rurki	10	11
" Saharanpur	10	11
" Shahjahanpur	10	10
" Sitapur	10	10
" Sultangpur	10	10
" Una	10	10

(a) Motor conveyance is available for journey between Nagina and Bijnor (Collector of Bijnor's memo. No. XII-Mis.—846, dated the 22nd February, 1928. Dy. No. T.M.-3158).

(b) Motor lorries run regularly for hire between Etah and Kasganj (Collector of Etah's memo. No. 895, dated the 24th February, 1928. Dy. No. T.M.-3286).

(c) Horse drawn conveyances are available between Hamirpur City and Hamirpur road station (Collector of Hamirpur's letter No. 1065, dated the 24th February, 1928. Dy. T.M.-8282).

APPENDIX N—(SEE PARAGRAPH 181).

Rules for Destruction of Treasury Records.

Treasury records (proper) shall be annually destroyed in January by the Treasury Officer after the lapse of the periods prescribed in the subjoined table.

N.B.—Any changes considered necessary from time to time should be communicated to the Board of Revenue, with a view to obtaining the sanction of Government.

Description of records.	When to be destroyed.
CLASS I.—Substantive Account Records.	
1. Cash book and all subsidiary registers both of Accountant and Treasurer.	
2. Accountant and Treasurer's daily balance sheets	
3. Plus and Minus Memo.	After thirty-five complete account years.
4. Registers of Stamps	
5. Registers of Excise Opium	
6. Registers of Powers-of-attorney, etc.	
7. Registers of Receipts of Revenue and Criminal Courts deposits.	Should be preserved until all the lapsed deposit items pertaining to each register have been refunded to the parties concerned.
CLASS II.—Miscellaneous Account Records.	
1. Counterfoils of deposit repayment orders ..	After twelve complete account years.
2. Sub-treasury accounts including bank sheet and tahsil copy of daily siyaha.	After six complete account years.
3. Check register of bills and paid	After six complete account years provided all lapsed bills have been paid.
4. Specimen of drawing or Treasury Officer's signature	After six complete account years.
5. Counterfoils of bills issued and requisitions for the issue of bills.	After three complete account years.
6. Clearance Registers of deposits	Ditto ditto.
7. Register of locks	One year after the locks entered therein have been returned.
8. Register for entering receipts and return of chests of other Departments kept under Rule 1, Art. 4, C A. C., Vol. I.	One year after return of the chest.
9. Registers of objection statements, record and register of retrenchment orders	One year after the adjustment of the objection.
10. Index register of pensions	As soon as a new index is made.
11. File of descriptive-rolls	Descriptive-rolls of deceased pensioners or of those who have transferred their pension to other treasuries may be destroyed.
12. Advices of bills issued (received from other treasuries).	After four complete account years.
13. Office copies of the monthly statements of Postage and Telegraph stamps submitted by Treasury Officers direct to the Superintendent of Stamps, Calcutta.	After three complete account years.
14. Check register of bills issued	After six complete account years.
15. Chalan	Ditto ditto.
16. Register of Chalans	After three complete account years.
17. Register of Sepoy's family remittances	Ditto ditto.
18. Register of receipts granted	Ditto ditto.
19. Receipts for deposit repayment order books given under Rules V (c) of S. O. No. 115.	Ditto ditto.
20. Despatch books	Ditto ditto.

Rules for Destruction of Treasury Records—contd.

Description of records.	When to be destroyed.
CLASS II.— <i>Miscellaneous Account Records</i> —contd	
21. Chest books in Try. form No. 23J (old) or No. 38 (new).	After one complete account year.
22. Statement of revenue record room receipts and charges.	After two complete account years.
23. Paid advices of Opium Department cheques .	} After five complete account years.
24. Counterpart of salt receipts ..	}
25. Extract from Judge's pass book of remittances	}
26. Register of orders for payment issued on the Imperial Bank of India.	After six complete account years.
27. Receipts for commission paid on sale of stamps and opium.	Should be preserved for three years.
28. Receipts for taqavi advances made to cultivators	Should be preserved as long as the advances are not fully adjusted
29. Counterfoils of orders for refund of fines issued	Should be preserved for three years.
30. Annual Accounts of personal-ledger ..	After two complete account years.
31. Advices of paid Emigrant's remittances	After one year from the date of payment.
32. Check register of transfer payment ..	After three account years.
33. Registers of bills passed for payment ..	Should be destroyed after payment.
34. Register of pay slips of Gazetted Officers ..	When all the names have been transferred to a new register.
35. Register for noting military assignment ..	After three complete account years.
36. Check registers of Indian Military pensioners ..	After nine years.
37. Reports of verification of sub-treasury balances by District and Inspecting officers.	After three complete account years (General letter No. T.M.-26, dated the 22nd January 1907).
38. Copies of the disbursement schedules of payments made to Indian Military pensioners together with the abstracts of daily totals pertaining thereto	After twelve complete years.
39. Pay and allowances slip of gazetted and other officers.	After six months from the date of pay and allowance slip.
40. Counterfoils of credit note for conveyance of Government treasure in treasury form No. 249 (old) or 247 (new).	After three complete account years.
41. Memorandum in the inspection of treasuries in the United Provinces.	After three complete years.
42. Monthly verification certificate of sub-treasuries by tahsildars.	After six complete account years.
43. Siyaha Supplement of taqavi receipts ..	After 10 complete account years for loans under Act XIII of 1884 and after 20 complete account years for loans under Act XIX of 1883.
44. Siyaha Supplement for receipts other than taqavi	After six complete account years.
CLASS III.— <i>Periodical account returns to Accountant-General.</i>	
1. Cash accounts, lists of payments, and all subsidiary schedules, including cash balance report.	Office copies of these returns should not be kept.
2. Voucher invoices	Three months after the close of the month to which they relate

NOTE.—The subsidiary registers referred to in entry No. 1† include among others also (1) Registers of Civil, Municipal, Personal and Cantonment Fund Deposits, (2) Register of Mecca Pilgrim tickets, and (3) Registers of enframed promissory notes.

Rules for Destruction of Treasury Records—contd.

Description of records.	When to be destroyed.
CLASS III.—Periodical account returns to Accountant-General—contd.	
3. Abstract statement of receipts and expenditure	Twelve months after the close of the month to which they relate.
4. Statements of lapsed pensions	Six months after the close of the month to which they relate.
5. Statements of mortality of pensioners	Two years after the close of the year to which they relate.
6. Statements of lapsed deposits	Three years after the close of the year to which they relate.
7. Statements of unadjusted balances	One year after the balances have been adjusted.
8. Vouchers for which consolidated vouchers have been afforded.	One year after date of consolidated vouchers.
CLASS IV.—Correspondence with Accounts office.	
1 All correspondence, the purpose of which has been answered.	Three years after final disposal of the matters to which it relates.
2. All Circular orders and General Letter of Principal Auditor.	When cancelled
3. Requisition for correction of accounts	Three years after final disposal of the matter to which it relates.
CLASS V.—Miscellaneous Records other than treasury.	
1. Acquittance Rolls	As laid down in Appendix XVI of F. H. B., Vol. V, Pt. I.
2. Establishment pay bills	As laid down in Appendix XVI of F. H. B., Vol. V, Pt. I.
3. Contingent registers	
4. Contingent bills	

Government Notification No. 606/I-198, dated the 11th April, 1916, published in Part I of the United Provinces Gazette, dated the 15th April, 1916.

APPENDIX O—(SEE PARAGRAPH 139).

Classification of Irrigation Receipts—by Canals.

Names of division.	Names of canals.	Heads to which receipts are creditable.
Upper Division—Agra Canal	Agra Canal ..	XVII A. (1) Productive,
Lower Division—Agra Canal ..	Ditto ..	Ditto.
	Kitham Reservoir ..	XVII A. (2) Unproductive.
Upper Division—Eastern Jumna Canal,	Eastern Jumna Canal ..	XVII A. (1) Productive.
	Dun Canal ..	XVII A. (2) Unproductive.
Lower Division—Eastern Jumna Canal.	Eastern Jumna Canal ..	XVII A. (1) Productive.
Deoband Branch (Ganges Canal),	Deoband Branch (Ganges Canal),	Ditto.
Mat Branch Division ..	Ganges Canal ..	Ditto.
Rohilkhand Division ..	Sarda Canal ..	Ditta.
	Rohilkhand Canal ..	XVII A. (2) Unproductive.
Jhansi Division—Betwa Canal ..	Betwa Canal Project ..	XVII A. (1) Productive.
	Dhansan Canal Project ..	Ditto.
	Pahuj and Garhman Canal Project,	Ditto.
	Barwar Lake Project ..	Ditto.
	Seon Lake Project ..	Ditto.
	Lakes and tanks in Jhansi District.	Ditto
	Tanks in Jhansi District for which neither Capital nor Revenue Accounts are kept.	XVIII A. Irrigation Works.
Sitapur Division (Sarda Canal) ..	Sarda Canal ..	XVII A. (1) Productive.
Shahjahanpur Division (Sarda Canal)	Ditto ..	Ditto
Head Works Division (Sarda Canal)	Ditto ..	Ditto.
Hardoi Division (Sarda Canal) ..	Ditto ..	Ditto.
Una Division (Sarda Canal) ..	Ditto ..	Ditto.
North Lucknow Division (Sarda Canal)	Ditto ..	Ditto.
South Lucknow Division (Sarda Canal)	Ditto ..	Ditto
Narora Division ..	Upper Ganges Canal ..	Ditto.
	Lower Ganges Canal ..	Ditto.
Cawnpore Division ..	Upper Ganges Canal ..	Ditto.
	Lower Ganges Canal ..	Ditto.
Mainpuri Division ..	Ditto ..	Ditto.
Fatehpur Division ..	Ditto ..	Ditto.
Etawah Division ..	Ditto ..	Ditto.
Northern Division ..	State Tube Wells ..	Ditto.
	Upper Ganges Canal ..	Ditto.
Aligarh Division ..	Upper Ganges Canal ..	Ditto.
Meerut Division ..	Upper Ganges Canal ..	Ditto.
	Hydro-Electric Grid Scheme ..	Ditto
Bulandshahr Division ..	Tube Wells (Leased) ..	Ditto
	Upper Ganges Canal ..	Ditto.

Classification of Irrigation Receipts—by Canals—contd.

Names of division.	Names of canals.	Heads to which receipts are creditable.
Betwa Canal Division ..	Betwa Canal .. .	XVII A. (2) Productive.
	Ghagar Canal	Ditto.
	Ghori Nadi Scheme	Ditto
	Sukhra Canal	Ditto.
	Dhasan Canal	Ditto.
	Ken Canal	Ditto,
	Jaiwanti Tank	Ditto.
	Amhyar Tank	Ditto.
	Tanks in Banda District ..	Ditto.
	Raipura Tank	Ditto.
	Majhgawan Tank	Ditto
	Kamalpura	Ditto.
	Balasagar Lake	Ditto,
	Lakes and tanks in Hamirpur District.	Ditto.
Irrigation Development Division ¹ (East).	State Tube Wells (by groups) ..	XVII A. (1) Productive.
	Ramganga Canal	Ditto.
	Bijnor Canals	Ditto
Irrigation Development Division (West).	State Tube Wells (by groups) ..	Ditto.
Meerut Construction Division ..	Daurala Sugar Cane Tramway	Ditto.
Survey and Construction Division Fyzabad.	Fyzabad Electricity and Gogra pumping scheme.	Ditto.
	Experimental State Tube Wells	XVIII A. (1) Productive.
Irrigation Development Division Budaun.	State Tube Wells	Ditto.

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